

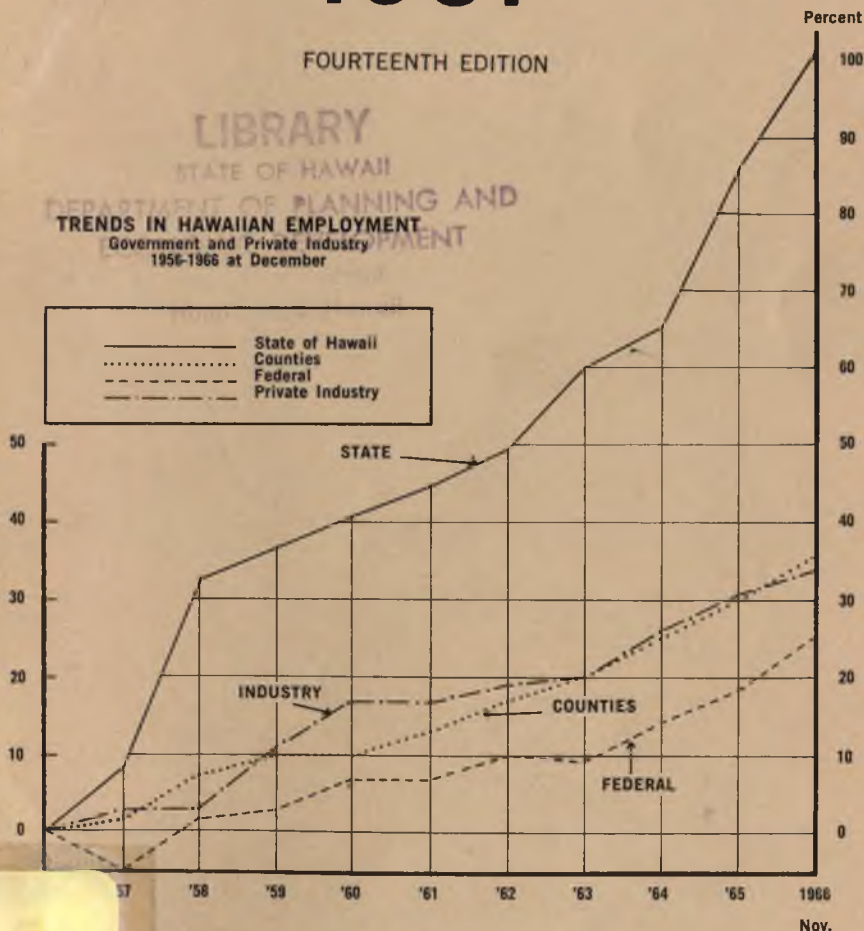
GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

1967

FOURTEENTH EDITION

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STATE OF HAWAII
DEPARTMENT OF PLANNING AND
TRENDS IN HAWAIIAN EMPLOYMENT
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TAX FOUNDATION OF HAWAII

Incorporated in 1953, the Tax Foundation of Hawaii is an independent, non-profit, non-partisan educational citizens' organization. The Foundation is governed by a 24-member Board of Trustees representing the entire State of Hawaii. The Foundation is financed by voluntary contributions from underwriting members, business organizations, and from corporate and individual associate members.

The purpose of the Tax Foundation is to encourage efficiency and economy in government, and to improve the economic status and standard of living of the citizens of the State of Hawaii. This is accomplished in part by cooperating with public officials and other organized groups or individuals working toward the adoption of improved methods, systems and procedures of public administration.

Data relative to government and taxation are collected and analyzed, with the Tax Foundation serving as a clearing house. Information that is compiled is made available to the public through the publication of reports, pamphlets, newspaper articles and by radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet size resume' of Hawaii's fiscal facts; a weekly column in the editorial pages of the Sunday Honolulu Star-Bulletin & Advertiser; a radio series twice weekly on KTRG (Honolulu), KMVI (Maui), KPUA (Hawaii) KTOH (Kauai), and weekly on KIKI (Honolulu). During the State of Hawaii Legislative Sessions, the Foundation prepares a LEGISLATIVE TAX BILL SERVICE which digests and comments on tax legislation; TAX TOPICS offers capsule comments on highlighted legislative issues; and YOUR TAX DOLLAR, published at the conclusion of each session, presents detailed reports of all major action as well as an examination of the changes in the State's finances.

Good Government Depends on an Informed Public

FOREWORD

As evidenced in this Fourteenth Edition of *Government in Hawaii*, it is clear that government is Hawaii's biggest business...and, it is getting bigger. As citizen-taxpayers, we are part of this business and share in the profits and losses. The taxes we pay are our investment in government and as shareholders we should be aware of how our money is spent. We have a right to expect good government and a reasonable return on our investment but we have an obligation too. Remember, GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC.

This handbook of financial statistics points up the size and scope of government in Hawaii and, in turn, the impact on Hawaii's citizens. For example, tax collections at both the State and County levels of government are rapidly rising in the 50th State. In 1965 state and county collections totalled \$222 million; in 1966 they rose to \$273 million. Moving from \$298 per capita in fiscal 1965 to \$365 per capita in 1966, Hawaii's tax burden on a per capita basis is now the third highest in the nation. Total tax collections are up 200% in the past 10 years, while personal income increased 107%.

Ten years ago, Hawaii's state operating expenditures amounted to \$95 million. In fiscal 1966, the State of Hawaii expended \$304 million. Direct general expenditures for all functions of state and local government in 1966 were \$494 per person in Hawaii compared to the U. S. average of \$387. Hawaii is the 5th highest state in the nation in state and local government per capita expenditures. State and local long term debt is also high in Hawaii...\$674 per capita, ranking us 6th from the top in the nation.

In addition to providing the fiscal data on the sources of the tax dollars and where they are spent, the 1967 *Government in Hawaii* contains statistics on the trends in the factors contributing to the State's economic growth. One section presents a digest of Hawaii's tax laws and filing requirements.

The Tax Foundation of Hawaii gratefully acknowledges the valuable assistance and cooperation of the many public officials at the federal, state, and local levels of government who contributed to this publication. Private firms, too, helped make this booklet possible, and we gratefully thank them for their valuable assistance. Special thanks is due the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Taxation, and Transportation; the City and County of Honolulu Budget Office and Finance Department; Auditors and Treasurers of Maui, Hawaii, and Kauai counties; and the Bank of Hawaii and the First National Bank of Hawaii.

M. A. Pietschman, President
Tax Foundation of Hawaii

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FIFTIETH STATE STATISTICS

Hawaii's economic growth continues upward. Visitors, military expenditures, sugar and pineapple still constitute the foundation of the State's economy. Growth in these four areas ranged from about 3% to over 16% in the past year (page 5).

Visitors came to the 50th State in record numbers in 1966 - 705,000 - an increase of almost 100,000 despite the costly six weeks summer airline strike. An estimated \$300 million was spent by the visitors; \$35 million more than the previous year. Tourism is the fastest growing segment of the economy, and even greater expansion is forecast for the near future.

Defense spending in the islands topped \$512 million in 1966 - 11% (\$52 million) above 1965. At the same time, military population dropped to the lowest point in more than a decade.

Pineapple and sugar are Hawaii's major agricultural industries. The estimated export value of pineapple products in 1966 was about 3% above 1965 - \$125 million - while the \$184 million estimated for the value of the sugar crops represented an increase close to 5%.

Diversified manufacturing in Hawaii is growing at a fast rate. Major Hawaiian exports such as garments, fruits and juices, flowers, nuts, coffee, canned tuna, and scrap metals provided a 9% increase over 1965. As measured by the manufacturing tax base, the value of these industries was \$215 million in 1966 (page 5).

Selected trends show that in the past 10 years, Hawaii's total tax collections increased by over 200%, while during the same period debt rose 198%, total personal income 107% and population only 39% (page 6).

Total 1966 population reached 764,000 at July 1. Civilian population rose by only 12,000 - less than 2% - over 1965 to 714,000. Largest percentage gain was made in Maui County (about 4%), while Kauai County showed a slight dip in population. Military population was estimated at 50,000 - a decrease of 6,000 under 1965 (page 7).

Personal income totalled an estimated \$2,152 million in 1966 (page 6). This is equal to an estimated \$3,014 per capita. During 1965, Hawaii ranked 14th highest in the nation with a per capita income of \$2,879 (page 11). The U. S. average was \$2,746.

Employment in Hawaii grew by over 3% in 1966 to an estimated December total of more than 269,000 (page 12). Unemployment rose slightly to an estimated 3.8%, but this figure is still below the national average. Total number of government employees was 63,600 including 32,300 federal civilian workers. One out of four employed persons worked for government in Hawaii.

Salaries and wages account for about 73% of Hawaii's total personal income (page 9). The average for the nation is 67%. Compensation paid to Hawaii's government employees (exclusive of military) makes up 18% of the total, while the national average is 11%.

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Calendar Years 1956, 1961, 1964-1966

Economic Indicators	Amounts					Percent Change 1966 from			
	1956	1961	1964	1965	1966	1956	1961	1964	1965
Total Population ^a	570,000	669,021	734,791	758,143	763,646	33.97	14.14	3.93	0.73
Civilian Labor Force ^b	204,082	242,850	257,630	266,540	277,132	35.79	14.12	7.57	3.97
Percent Unemployed ^b	4.4%	4.1%	3.9%	3.5%	3.3%	- 25.00	- 19.51	-15.38	- 5.71
Civilian Employment ^b	195,075	232,910	247,560	257,200	268,000	37.38	15.07	8.26	4.20
Cost of Living ^c	81.5%	94.1%	101.2%	103.9%	105.6%	29.57	12.22	4.35	1.64
Motor Vehicle Registrations ^d	190,721	249,416	296,323	319,862	340,876	78.73	36.67	15.04	6.57
Number of Visitors ^e	133,815	319,807	508,870	606,010	705,000	426.85	120.45	38.54	16.33
DOLLAR AMOUNTS IN MILLIONS EXCEPT PER CAPITA									
Visitor Expenditures ^d	\$ 65	\$ 137	\$ 225	\$ 265	\$ 300	361.54	118.98	33.33	13.21
Military Expenditures ^f	285	402	416	460	512	79.65	27.36	23.08	11.30
Retail Sales Tax Base ^g	677	945	1,089	1,197	1,293	90.99	36.83	18.73	8.02
Wholesale Sales Tax Base ^g	305	409	496	543	829	171.80	102.69	67.14	52.67
Value of Sugar Crops ^d	148	145	167	176	184	24.32	26.90	10.18	4.55
Value of Pineapple Exportsh	117	112	120	122	125	6.84	11.61	4.17	2.46
Diversified Manufacturing ^g	110	171	184	197	215	95.45	25.73	16.85	9.14
Value of Construction ^g	112	263	308	339	381	240.18	44.87	23.70	12.39
Bank Deposits ^d	426	806	908	1,006	1,092	156.34	35.48	20.26	8.55
Total Personal Income ^d	1,041	1,598	1,912	2,030	2,152	106.72	34.67	12.55	6.01
Per Capita Personal Income ^d	1,900	2,485	2,775	2,879	3,014	58.63	21.29	8.61	4.69
Per Capita Taxes ⁱ	177	260	272	298	365	106.21	40.38	34.19	22.48

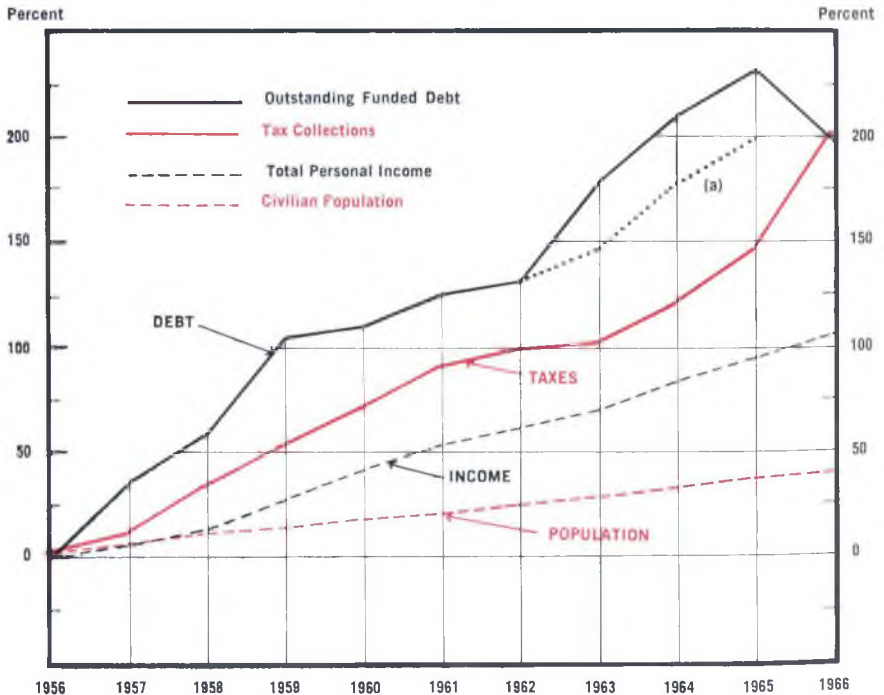
- a. Mid-year estimates of population, including military stationed on land and aboard ships.
b. Monthly average; 1966 based on 11 months preliminary data.
c. Honolulu Consumer Price Index at December (revised), based on December, 1963 = 100%; 1966 figure at September.
d. Estimated for 1966.
e. Overnight or longer visitors; 1966 data preliminary.
f. Mainland dollar income from Armed Forces; 1966 estimated.
g. General Excise Tax Base for February-January collections as follows: Retailing, use (consumption prior to 1966), and exempt federal retail sales; wholesaling, use (compensating prior to 1966), and exempt federal wholesale sales; manufacturing, canning other than pineapple, and exempt federal manufacturing sales; contracting. 1966 data estimated from 10 months actual bases.
h. Pineapple products exclusive of local sales.
i. Fiscal year state and calendar year counties' collections (except 1964-1966 city-county fiscal years).
- SOURCE: State Departments of Budget and Finance, Health, Planning and Economic Development, Regulatory Agencies, Labor and Industrial Relations, and Taxation; City and County Budget and Finance Director; County Auditors and Treasurers; Honolulu Automobile Club; Office of Business Economics and Bureau of the Census, U. S. Department of Commerce; Bank of Hawaii; First National Bank of Hawaii.

TABLE 2
TRENDS IN HAWAII
State and Counties: 1956-1966

Year	Funded Debta	Total Taxesb	Personal Income	Civilian Populationc
1966	\$358,378,800	\$273,031,824	\$2,152,000,000e	713,909
1965	399,664,400d	221,902,617	2,030,000,000	702,030
1964	373,134,000d	199,857,720	1,912,000,000	674,951
1963	334,226,000d	183,488,455	1,776,000,000	655,546
1962	277,516,500	180,756,640	1,680,000,000	635,888
1961	270,568,000	172,159,220	1,598,000,000	612,673
1960	251,423,500	155,073,194	1,478,000,000	595,024
1959	247,223,000	139,101,123	1,325,000,000	580,505
1958	189,937,500	120,870,152	1,182,000,000	560,448
1957	160,838,000	99,640,385	1,114,000,000	538,296
1956	120,094,500	90,907,317	1,041,000,000	512,200

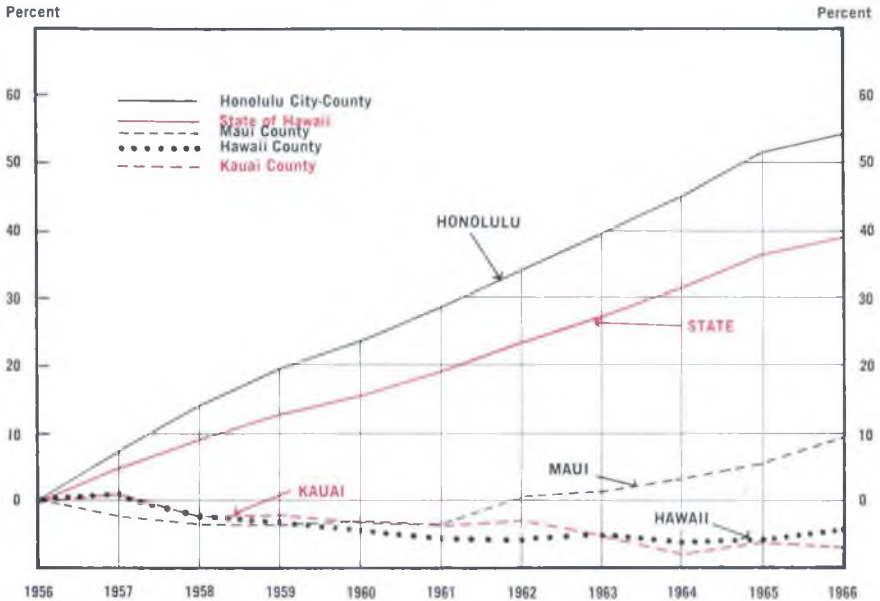
- a. General obligation bonds and territorial highway and airport revenue bonds outstanding at December 31.
b. Fiscal years for State; previous calendar years for counties except Honolulu fiscal years 1962-1966; unemployment compensation collections included.
c. Mid-year de facto civilian population.
d. Includes highway refunding bonds of \$39,600,000.
e. Estimated by Tax Foundation of Hawaii.
SOURCE: State Departments of Budget and Finance, Accounting and General Services, Taxation; City & County Finance Director; County Auditors; U. S. Department of Commerce, "Survey of Current Business," Table 3.

CHART 1
DEBT, TAXES, INCOME, POPULATION
State of Hawaii and Counties: 1956-1966



a. Outstanding funded debt exclusive of state refunding bonds.
SOURCE: Table 2.

CHART 2
TRENDS IN CIVILIAN POPULATION
State of Hawaii and Counties
Mid-Year Estimates 1956-1966



SOURCE: Table 3.

TABLE 3
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Civilian Population^a

Year	Civilian Population				Total	Annual Change	Military ^b Pop.	State Total
	City-County Honolulu	Maui County	Hawaii County	Kauai County				
1956	373,491	45,436	63,955	29,318	512,200	4.1	58,000	570,000
1957	400,500	44,289	63,998	29,509	538,296	5.1	60,000	598,000
1958	425,521	43,801	62,411	28,715	560,448	4.1	55,000	615,000
1959	445,972	43,798	61,903	28,832	580,505	3.6	56,000	637,000
1960	461,454	44,030	61,059	28,481	595,024	2.5	59,000	654,000
1961	480,173	43,759	60,332	28,409	612,673	3.0	56,348	669,021
1962	501,356	45,625	60,246	28,661	635,888	3.8	59,702	695,590
1963	520,999	45,916	60,649	27,982	655,546	3.1	57,093	712,639
1964	540,872	46,850	60,000	27,229	674,951	3.0	59,840	734,791
1965	566,532	47,892	60,029	27,577	702,030	4.0	56,113	758,143
1966	575,757	49,667	61,027	27,458	713,909 ^a	1.7	49,737	763,646

a. De facto estimates at July 1. 1966 total includes 31,838 visitors present and military dependents domiciled in the state, and excludes 12,070 Hawaii residents temporarily absent.

b. Includes crews of ships in Hawaii. 1956-1960 as estimated by U. S. Bureau of the Census; 1961-1966 by Planning Department, State of Hawaii.

SOURCE: Departments of Health, and Planning and Economic Development, State of Hawaii.

TABLE 4
MISCELLANEOUS COUNTY DATA
By Counties — 1965 and 1966

	Honolulu		Maui		Hawaii		Kauai	
	1965	1966	1965	1966	1965	1966	1965	1966
PER CAPITA								
Personal Income ^a	\$ 2,869.00	\$ 2,962.00	\$ 2,214.00	\$ 2,347.00	\$ 2,398.00	\$ 2,529.00	\$ 2,623.00	\$ 2,791.00
Government Costs ^b	122.21	124.55	203.17	205.95	236.37	256.15	186.42	185.22
Tax Revenues ^b	106.32	109.11	140.55	107.46	140.77	106.25	151.56	112.83
Retailing ^c	1,791.52	1,927.55	1,112.10	1,171.80	1,576.23	1,482.95	1,236.76	1,256.46
Services ^c	403.09	432.99	178.33	197.31	258.48	227.77	185.40	193.02
Contracting ^c	539.58	606.68	210.68	241.61	288.30	226.13	199.61	214.87
Rentals ^c	430.96	463.56	236.92	275.84	211.27	231.05	147.26	156.60
Wholesaling ^c	882.75	1,341.89	242.40	354.36	412.02	471.92	235.20	378.76
Manufacturing ^c	319.83	349.11	95.26	86.58	147.99	129.45	72.93	69.20
Pineapple Canning ^c	175.50	146.07	393.91	410.74	--	--	136.46	123.83
Bank Demand Deposits ^d	699.80	705.54	328.15	291.93	458.50	390.79	334.10	338.78
Property Valuations ^e	4,136.33	4,518.44	3,165.14	3,528.57	2,910.22	3,386.92	2,883.34	3,117.33
Sugar Income ^f	53.68	61.54	841.78	907.76	1,099.54	1,022.94	1,431.22	1,476.93
PER 100 POPULATION								
Motor Vehicle Regis. ^g	44.8	46.6	47.2	50.7	47.9	52.3	53.3	55.8
Number of Telephones ^h	41.7	43.7	32.8	33.8	36.2	38.0	37.1	40.3
Civilian Labor Force ⁱ	38.1	39.0	36.6	36.6	42.1	41.5	42.3	42.6
Number Employed ⁱ	36.9	37.6	34.8	34.9	40.3	40.1	40.6	41.0
Unemployment Rate ⁱ	3.2%	3.7%	4.8%	4.9%	4.3%	3.6%	3.8%	3.9%
Civilian Population ^j	566,532	575,757	47,892	49,667	60,029	61,027	27,577	27,458

- a. Data shown are for 1964 and 1965 calendar years (see Chart 3, page 10).
b. County government data for calendar 1964 and 1965 (population July 1), except Honolulu fiscal years (population January 1).
c. General excise tax bases for February-January period, as reported by the State Tax Office; does not necessarily reflect all business activity within each county since tax reporting practice varies by firms. Retailing also includes use (consumption prior to 1966), and federal sales base; wholesaling also includes use (compensating prior to 1966) and federal sales base; manufacturing includes federal sales base. Data for 1966 estimated from 10 months actual base.
d. As at December 31.
e. Net assessed valuations at January 1.
f. Income attributable to sugar production; 1966 estimated.
g. 1966 data as at December 1.
h. Telephones in service at December 31; 1966 data preliminary.
i. As at December 12; unemployment rate as a per cent of labor force. 1966 data preliminary November 12.
j. As at July 1; except for personal income and as noted, all other data based on these figures.
SOURCE: State Departments of Health, Labor and Industrial Relations, and Taxation; City and County Budget and Finance Directors; Counties' Auditors and Treasurers; Honolulu Automobile Club; Bank of Hawaii; First National Bank of Hawaii; Hawaiian Telephone Company; and Tables 3, 14-17, 22, 34-37 and Chart 3.

TABLE 5
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): 49-State Average (1955 and 1965)

Income Source	State of Hawaii							49-State Average ^a		
	1955		1964		1965		% Change 1965 From 1955	1965		% Change 1965 From 1955
	Amount	% of Total	Amount	% of Total	Amount	% of Total		% of Total 1955	% of Total 1965	
<u>Wages and Salaries</u>										
Farms	\$ 59	6.1	\$ 63	3.3	\$ 62	3.1	5.1	0.9	0.5	- 2.5
Mining	1	0.1	--	--	--	--	--	1.2	0.8	17.0
Contract Construction	32	3.3	111	5.8	127	6.3	296.9	4.0	4.0	70.7
Wholesale & Retail Trade	94	9.7	198	10.4	214	10.5	127.7	12.1	11.1	59.4
Manufacturing	62	6.4	120	6.3	126	6.2	103.2	23.5	21.7	59.9
Finance, Insurance & Real Estate	18	1.9	62	3.2	72	3.5	300.0	2.9	3.2	90.6
Transportation	35	3.6	66	3.5	65	3.2	85.7	4.0	3.2	38.3
Communications & Utilities	16	1.6	35	1.8	40	2.0	150.0	2.0	1.9	64.4
<u>Services</u>										
Hotels & Other Lodging	8	0.8	25	1.3	27	1.3	237.5	0.4	0.4	74.5
Personal & Household Services	15	1.5	26	1.4	27	1.3	80.0	1.7	1.4	42.6
Business and Repair	7	0.7	27	1.4	31	1.5	342.9	0.9	1.6	196.1
Amusement and Recreation	6	0.6	10	0.5	12	0.6	100.0	0.5	0.5	64.8
Prof., Social, & Rel. Services	27	2.8	74	3.9	79	3.9	192.6	2.7	3.9	151.8
<u>Government</u>										
Federal, Civilian	110	11.3	185	9.7	199	9.8	80.9	3.2	3.4	80.4
Federal, Military	145	14.9	235	12.3	227	11.2	56.6	2.5	1.8	25.7
State and Local	68	7.0	154	8.1	165	8.1	142.6	5.2	7.2	138.9
Other Industries	2	0.2	3	0.2	3	0.1	50.0	0.2	0.1	47.3
Total Wages and Salaries	\$705	72.5	\$1,394	72.9	\$1,477	72.8	109.5	67.9	66.8	69.9
Other Labor Income	28	2.9	49	2.6	54	2.7	92.9	2.3	3.5	158.3
<u>Proprietors Income</u>										
Farm	24	2.5	49	2.6	51	2.5	112.5	3.8	2.8	28.0
Non-Farm	71	7.3	125	6.5	128	6.3	80.3	9.7	7.6	36.6
Property Income	114	11.7	253	13.2	272	13.4	138.6	12.3	14.3	100.7
Transfer Payments	46	4.7	93	4.9	100	4.9	117.4	5.7	7.5	126.4
Sub-Total	\$988	101.6	\$1,961	102.6	\$2,083	102.6	110.8	101.7	102.5	74.1
Less: Pers. Contrib. for Soc. Ins.	- 16	- 1.6	- 49	- 2.6	- 53	- 2.6	231.3	- 1.7	- 2.5	154.4
Total Personal Income	\$972	100.0	\$1,912	100.0	\$2,030	100.0	108.8	100.0	100.0	72.7

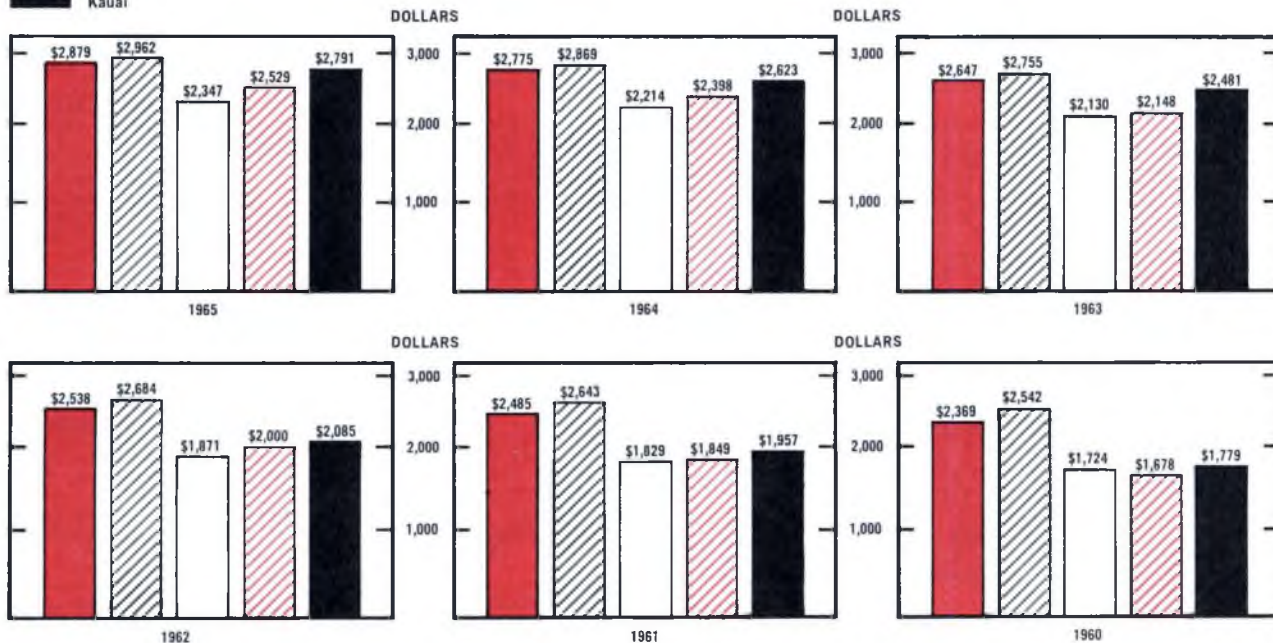
NOTE: In 1966, the Office of Business Economics began extensive revision of prior year data for Hawaii. No breakdown was available for 1955 "Services" - only the total was given. The figures presented here under that category (1955 only) were computed by the Tax Foundation of Hawaii. Detail may not add to total due to rounding.

a. Excludes data for Alaska.

SOURCE: "Survey of Current Business," August, 1959 and 1966; "Hawaii Personal Income by Major Sources - 1948-1962" (Computer Printout), September, 1966, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.



CHART 3
 PER CAPITA PERSONAL INCOME OF COUNTIES
 State of Hawaii and Counties: 1960-1965^a



- a. County estimates for 1960-1965 by the First National Bank of Hawaii. State estimates by the U.S. Department of Commerce.
 SOURCE: "Survey of Current Business," U.S. Department of Commerce, Office of Business Economics, August, 1966; Research Department, First National Bank of Hawaii.

TABLE 6
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1955		1960		1964		1965		% Change 1965 from 1955	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1955	1964
HAWAII	\$1,837	21	\$2,369	11	\$2,775	12	\$2,879	14	56.7	3.7
U.S. AV.	1,876 ^b	--	2,215	--	2,579	--	2,746	--	46.4	6.5
Ala.	1,233	48	1,488	48	1,777	48	1,910	48	54.9	7.5
Alaska	2,275	8	2,846	3	3,082	7	3,187	9	40.1	3.4
Ariz.	1,677	28	2,032	29	2,272	30	2,370	33	41.3	4.3
Ark.	1,142	50	1,372	50	1,740	49	1,845	50	61.6	6.0
Calif.	2,313	5	2,710	7	3,133	4	3,258	7	40.9	4.0
Colo.	1,814	23	2,275	16	2,559	20	2,710	21	49.4	5.9
Conn.	2,414	4	2,807	4	3,234	2	3,401	2	40.9	5.2
Del.	2,519	2	2,757	5	3,121	6	3,392	3	34.7	8.7
Fla.	1,620	31	1,950	32	2,285	29	2,423	30	49.6	6.0
Ga.	1,375	42	1,639	43	2,004	40	2,159	42	57.0	7.7
Idaho	1,539	36	1,849	36	2,131	35	2,395	32	55.6	12.4
Ill.	2,243	9	2,650	9	3,050	9	3,280	5	46.2	7.5
Ind.	1,894	17	2,188	21	2,599	18	2,846	15	50.3	9.5
Iowa	1,608	32	1,986	30	2,392	27	2,676	22	66.4	11.9
Kans.	1,732	26	2,161	23	2,488	22	2,639	25	52.4	6.1
Ky.	1,329	43	1,574	45	1,887	45	2,045	44	53.9	8.4
La.	1,396	40	1,655	42	1,936	42	2,067	43	48.1	6.8
Me.	1,551	35	1,844	37	2,122	37	2,277	39	46.8	7.3
Md.	1,994	14	2,343	13	2,828	11	3,001	12	50.5	6.1
Mass.	2,026	13	2,459	10	2,910	10	3,050	10	50.5	4.8
Mich.	2,183	10	2,324	15	2,772	13	3,010	11	37.9	8.6
Minn.	1,729	27	2,116	25	2,440	24	2,666	23	54.2	9.3
Miss.	1,020	51	1,205	51	1,485	51	1,608	51	57.6	8.3
Mo.	1,802	24	2,115	26	2,458	23	2,663	24	47.8	8.3
Mont.	1,852	20	2,037	28	2,255	33	2,438	29	31.6	8.1
Neb.	1,595	33	2,110	27	2,383	28	2,629	26	64.8	10.3
Nev.	2,549	1	2,856	2	3,232	3	3,311	4	29.9	2.4
N. H.	1,765	25	2,143	24	2,428	26	2,547	28	44.3	4.9
N. J.	2,306	6	2,708	8	3,069	8	3,237	8	40.4	5.5
N. M.	1,504	38	1,890	34	2,090	39	2,193	41	45.8	4.9
N. Y.	2,283	7	2,746	6	3,127	5	3,278	6	43.6	4.8
N. C.	1,313	45	1,561	46	1,918	43	2,041	45	55.4	6.4
N. D.	1,379	41	1,715	41	1,991	41	2,279	38	65.3	14.5
Ohio	2,081	11	2,334	14	2,641	16	2,829	16	35.9	7.1
Okla.	1,507	37	1,861	35	2,111	38	2,289	37	51.9	8.4
Ore.	1,928	16	2,235	19	2,600	17	2,761	18	43.2	6.2
Pa.	1,889	18	2,242	18	2,588	19	2,747	19	45.4	6.1
R. I.	1,961	15	2,211	20	2,652	15	2,823	17	44.0	6.4
S. C.	1,181	49	1,377	49	1,696	50	1,846	49	56.3	8.8
S. D.	1,293	46	1,782	40	1,877	46	2,213	40	71.2	17.9
Tenn.	1,281	47	1,543	47	1,874	47	2,013	47	57.1	7.4
Texas	1,667	29	1,925	33	2,208	34	2,338	35	40.3	5.9
Utah	1,625	30	1,968	31	2,268	31	2,355	34	44.9	3.8
Vt.	1,464	39	1,841	39	2,130	36	2,312	36	57.9	8.5
Va.	1,571	34	1,841	38	2,264	32	2,419	31	54.0	6.8
Wash.	2,038	12	2,349	12	2,714	14	2,906	13	42.6	7.1
W. Va.	1,326	44	1,594	44	1,891	44	2,027	46	52.9	7.2
Wisc.	1,816	22	2,175	22	2,534	21	2,724	20	50.0	7.5
Wyo.	1,857	19	2,263	17	2,429	25	2,558	27	37.7	5.3
D. C.	2,483	3	3,017	1	3,527	1	3,708	1	49.3	5.1

a. Data for years prior to 1965, as revised by the U. S. Department of Commerce. Ranking includes 50 states and District of Columbia.

b. Excludes Hawaii and Alaska.

SOURCE: "Survey of Current Business," August, 1966, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 7
EMPLOYMENT IN HAWAII
 Employment in Selected Industries
 Selected Years as at December 12

Type of Employment	Number Employed					% of Total Employed				
	1956	1961	1964	1965	1966 ^a	1956	1961	1964	1965	1966
GOVERNMENT										
State	10,700	15,510	17,710	19,950	21,550	5.44	6.73	7.09	7.65	8.00
County	7,140	8,130	8,960	9,320	9,750	3.63	3.52	3.59	3.57	3.62
Sub-Total Local Governments	17,840	23,640	26,670	29,270	31,300	9.07	10.25	10.68	11.22	11.62
Federal - Air Force	3,552	2,760	2,850	3,000	3,300	1.81	1.20	1.14	1.15	1.22
Army	6,017	5,090	5,100	5,230	5,750	3.06	2.21	2.04	2.00	2.13
Navy	13,500	11,020	10,650	11,150	12,050	6.86	4.78	4.27	4.27	4.47
Other	2,571	8,720	10,630	11,010	11,200	1.31	3.78	4.26	4.22	4.16
Sub-Total Federal Government	25,640	27,590	29,230	30,390	32,300	13.04	11.97	11.71	11.64	11.98
Sub-Total Government	43,480	51,230	55,900	59,660	63,600	22.11	22.22	22.39	22.86	23.60
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	9,603	7,330	6,610	6,800	6,900	4.88	3.18	2.65	2.61	2.56
Pineapple ^b	4,228	3,030	3,190	3,290	3,600	2.15	1.31	1.28	1.26	1.34
Other	12,220	1,470	1,550	1,570	1,500	6.21	0.64	0.62	0.60	0.56
Food Processing	15,558	13,850	12,950	11,800	11,950	7.91	6.01	5.18	4.52	4.43
Textile and Apparel Mfg.	1,565	2,290	2,290	2,330	2,350	0.79	0.99	0.92	0.89	0.87
Printing and Publishing	1,681	2,340	2,380	2,390	2,400	0.85	1.02	0.95	0.92	0.89
Other Manufacturing	2,961	4,350	4,410	4,630	4,800	1.51	1.89	1.77	1.77	1.78
Transport., Comm., and Utilities	11,806	14,890	15,730	16,540	17,100	6.00	6.46	6.30	6.34	6.35
Wholesale Trade	8,458	12,490	12,510	13,030	13,250	4.30	5.42	5.01	4.99	4.92
Retail Trade	27,683	34,350	38,970	40,280	41,100	14.07	14.90	15.60	15.43	15.25
Contract Construction	10,969	15,780	16,630	17,930	17,650	5.58	6.84	6.66	6.87	6.55
Hotel Services	3,199	4,640	5,960	6,410	7,150	1.63	2.01	2.39	2.46	2.65
Other Services	17,092	27,020	31,190	32,220	33,600	8.69	11.72	12.49	12.35	12.47
Self-Employed & Domestic	21,175	24,950	26,890	28,770	29,200	10.77	10.82	10.77	11.02	10.84
Finance, Ins. & Real Estate	5,011	10,540	12,540	13,330	13,300	2.55	4.57	5.02	5.11	4.94
Sub-Total Private Industry	153,209	179,320	193,800	201,320	205,850	77.89	77.78	77.61	77.14	76.40
Total Number Employed	196,689	230,550	249,700	260,980	269,450	100.00%	100.00%	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	4.0	5.0	3.8	3.4	3.7	--	--	--	--	--

a. November, 1966, preliminary data.

b. Sugar mill and pineapple cannery workers included in food processing; details not available.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

TABLE 8
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1965
State Ranking by Employees — All Functions

State	Total	Public Schools ^a	Higher Educ.	High-ways	Health Hospt.	Police Fire	Parks Recr. ^b	Water	General Control ^c	All Others ^d
Wyo.	496.3	194.2	46.5	58.9	64.5	24.2	25.3	6.9	27.4	48.4
Alaska	454.3	172.3	30.9	76.1	26.0	17.6	20.2	2.6	36.3	72.3
Kans.	436.1	197.3	44.9	44.9	42.5	22.7	11.4	7.0	23.3	42.0
Colo.	435.5	192.2	50.5	33.6	46.3	22.7	16.0	7.8	26.5	39.8
Ore.	426.0	180.0	53.6	40.0	27.2	24.3	16.7	7.6	26.7	50.0
Nev.	423.8	159.9	25.1	43.9	48.9	42.3	19.5	3.4	32.7	48.0
Mont.	410.8	172.1	38.3	53.0	28.5	22.0	22.0	6.4	29.3	39.5
Wash.	406.3	168.5	40.2	32.9	30.5	23.7	16.9	6.1	21.5	66.0
N. Y.	406.2	135.3	17.9	23.5	60.4	38.4	12.8	4.3	24.5	89.4
D. C.	401.0	127.9	1.9	17.0	51.7	58.9	4.8	6.8	16.5	115.6
Neb.	399.3	159.3	33.9	36.4	37.5	20.1	17.1	4.7	24.7	65.8
N. M.	399.1	162.9	50.9	36.9	31.6	20.2	13.4	5.0	25.8	52.6
Calif.	397.2	148.3	35.4	21.7	39.5	30.6	18.9	7.2	23.3	72.3
Fla.	395.7	147.0	29.5	28.1	60.9	29.4	20.3	5.6	21.4	53.5
Del.	391.8	150.6	46.9	37.3	36.9	23.9	9.6	4.0	27.7	55.0
Utah	391.8	178.0	51.7	34.9	25.8	20.2	14.5	6.8	20.1	39.7
N. D.	390.6	164.6	50.5	45.0	23.5	14.6	18.4	2.8	26.2	45.0
Idaho	389.6	161.7	35.0	44.1	35.6	24.0	28.5	2.9	22.1	35.6
Iowa	386.1	178.6	38.0	34.3	36.4	19.1	12.9	5.4	19.7	41.9
S. D.	383.1	173.1	33.6	52.8	19.0	16.2	16.4	4.6	28.1	39.3
La.	380.3	153.0	31.9	35.7	42.3	24.8	18.3	7.6	16.4	50.5
HAWAII	375.9	130.5	36.7	26.1	37.9	29.0	24.9	10.7	25.0	55.0
Ariz.	372.3	160.5	38.8	37.5	22.9	25.6	12.5	5.6	23.0	45.9
Minn.	369.8	159.9	31.6	33.4	43.3	20.3	13.2	4.8	19.1	44.3
Okla.	367.4	144.7	37.4	35.6	45.8	21.0	14.9	8.5	19.1	40.3
Mich.	364.9	159.6	40.7	22.1	45.9	25.8	9.5	4.5	16.6	40.2
Vt.	361.9	130.5	46.3	61.2	24.5	17.9	16.4	3.1	22.4	39.7
Ind.	361.2	168.4	36.5	24.5	39.1	23.6	9.9	3.8	18.7	36.7
Wisc.	360.1	146.9	36.3	28.5	36.9	27.4	13.4	4.0	20.0	46.8
Tenn.	360.1	136.6	23.6	36.7	47.4	21.0	15.6	6.7	15.0	54.5
Mass.	360.0	132.4	8.9	27.4	53.8	43.2	6.9	6.2	21.0	60.1
Md.	357.9	152.3	29.6	22.8	42.9	32.1	10.3	5.1	17.5	45.2
U.S. AV.	357.9	146.3	26.6	28.3	40.7	26.7	12.3	5.5	19.6	51.7
W. Va.	348.1	144.3	32.5	47.0	37.6	14.7	9.5	4.0	19.3	39.1
Texas	345.8	156.8	25.0	29.6	34.0	23.0	11.5	10.3	16.8	39.0
Ga.	344.8	144.9	22.8	29.4	57.2	20.2	11.8	6.2	15.5	37.0
Miss.	338.6	127.7	33.5	42.2	56.2	16.8	12.8	4.2	15.5	29.7
N. H.	336.6	115.1	27.0	46.4	36.9	36.1	10.9	5.9	15.3	43.0
Me.	336.3	143.4	19.9	51.8	23.7	24.8	13.1	7.8	16.7	35.1
Ill.	330.5	136.7	22.5	21.1	36.7	28.9	10.2	5.1	16.5	52.7
Va.	323.9	145.4	23.3	34.4	31.3	19.8	10.4	3.5	16.1	39.7
Ohio	322.7	141.9	24.0	22.8	32.6	24.4	6.3	5.2	18.6	46.7
Mo.	321.8	141.9	20.0	25.3	40.6	26.5	11.2	5.0	17.6	33.6
Conn.	321.3	140.4	14.8	28.7	31.5	30.8	6.9	3.0	17.1	48.1
R. I.	318.5	108.1	21.8	23.5	38.0	36.6	7.3	5.8	21.9	55.5
Ala.	315.6	127.8	23.2	43.7	35.0	19.7	9.8	5.1	12.1	39.3
N. J.	315.5	137.1	11.0	21.4	35.8	33.7	8.6	3.7	20.3	43.9
N. C.	303.6	138.9	22.5	24.8	31.2	17.4	10.8	4.0	14.5	39.4
Pa.	302.5	132.1	10.8	27.8	28.3	24.1	7.2	4.5	20.9	46.8
Ky.	300.5	132.7	19.7	29.8	34.3	18.5	13.3	6.3	13.9	32.0
S. C.	299.9	132.8	20.1	25.2	42.2	16.5	11.7	4.2	14.2	33.0
Ark.	296.4	131.6	24.2	30.0	35.4	14.8	11.0	5.2	14.8	29.6

NOTE: Because of rounding, detail may not add to total.

- a. Includes local libraries.
- b. Includes natural resources.
- c. Includes finance administration, and other general government control.
- d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1965," U. S. Department of Commerce, Bureau of the Census, Series GE-No. 2, February, 1966.

WHERE GOVERNMENT GETS ITS MONEY

HAWAII STATE AND COUNTIES

Hawaii's tax structure is highly centralized. Almost all taxes are imposed, administered and collected by the State government. There are certain exceptions.

Real property and (county) fuel tax rates are set by the counties, while the State assesses, collects and administers the laws; the public utility franchise tax is administered and collected by the counties, but the rates are set by the State; the 1966 legislature authorized the counties to set the motor vehicle weight tax rates - formerly imposed by the State - giving the counties complete responsibility for this tax. In addition, certain local permits and licenses are levied and administered by the four counties.

Earmarked taxes are limited in Hawaii. Less than 10% of the total \$262.1 million state and local taxes (excluding \$10.9 million unemployment compensation collections) collected in fiscal 1966 were earmarked. Utility franchise and vehicle weight taxes are used for county highways; liquid fuel taxes for airports and state and county highways; and a portion of the real property levy may be earmarked for urban redevelopment (page 18).

Sales and income taxes provide the bulk of Hawaii's tax dollars. Of the total state and county collections, 74.1% came from these sources (pages 32-33).

Total tax collections during fiscal 1966 topped \$596.6 million (pages 18 and 35). Federal collections amounted to \$323.6 million (page 35), or 54.2%, while state and county tax receipts totalled \$273.0 million (page 18).

The per capita tax burden in Hawaii continues to climb. In fiscal 1966, Hawaii's tax collections equalled \$365 per capita - a figure higher than was estimated for all but two other states (page 34). The U. S. average was \$296 per capita. In relation to per capita personal income, taxes take an average 10.8% of income, while the figure in Hawaii stands at 12.7%. This ranks Hawaii 12th highest in the country.

STATE OF HAWAII

Total state receipts increased by 34.6% in fiscal 1966 over the prior year total. A record \$327.0 million in revenues was taken in by the state - 77% of which was for general purposes, and 23% for special functions (page 16).

Major sources of state receipts included: taxes \$199.3 million (61.0%); federal grants \$76.9 million (23.5%); departmental earnings of \$22.3 million (6.8%); and miscellaneous other sources \$28.5 million (8.7%) - see page 17.

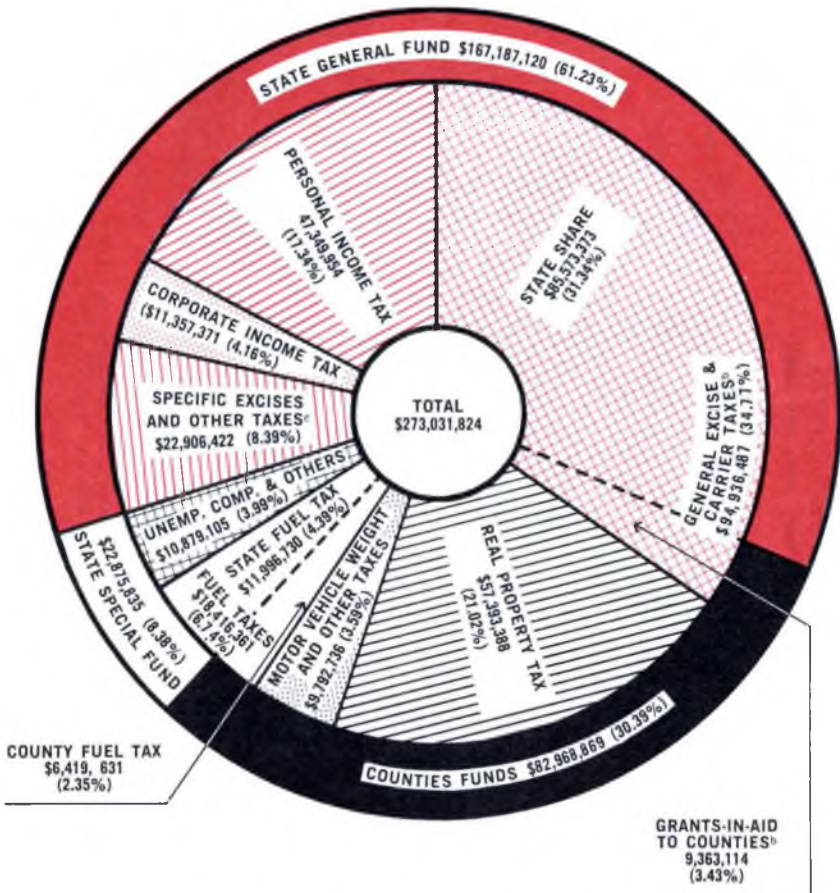
THE COUNTIES

County operating revenues amounted to \$106.7 million for the latest fiscal year (pages 22-23). City and County of Honolulu revenues reached \$77.7 million in fiscal 1966. Calendar 1965 revenues for neighbor island counties were: Maui \$9.9 million; Hawaii \$13.8 million; and Kauai \$5.3 million.

Major source of revenue for Honolulu continues to be the real property tax - 64.8% of the total (page 21). State aid is the major source of revenues for Maui (29.1%), Hawaii (30.0%), and Kauai (36.7%).

CHART 4

HAWAII TAX COLLECTIONS

State and Counties: Fiscal 1966^a

a. Except calendar year 1965 for neighbor counties. Because of differences in the reports of sources noted, details do not agree exactly with data in Table 10 and Chart 5.

b. Includes \$1,234,945 motor carrier and contract carrier taxes. County tax sharing changed to State Grants-In-Aid, effective 7-1-65.

c. Includes, among others, \$38,530 small boat fuel tax.

SOURCE: Departments of Taxation and Accounting and General Services, State of Hawaii and Table 10.

TABLE 9
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1965 and 1966

Source of Revenues	Fiscal 1965			Fiscal 1966		
	General Funds	Special Funds	Total	General Funds	Special Funds	Total
Tax Revenues						
General Excise	\$ 54,032,597	\$ --	\$ 54,032,597	\$ 93,647,887	\$ --	\$ 93,647,887
Specific Excises ^a	17,283,617	10,955,911	28,239,528	22,243,882	11,996,730	34,240,612
Individual Income	38,550,998	--	38,550,998	47,349,954	--	47,349,954
Corporate Income	7,567,053	--	7,567,053	9,950,547	--	9,950,547
Unemployment Compensation	--	10,610,525	10,610,525	--	10,864,415	10,864,415
Other Taxes, Licenses & Permits ^b	2,456,154	4,820	2,460,974	3,276,799	6,285	3,283,084
Sub-Total Taxes	\$119,890,419	\$21,571,256	\$141,461,675	\$176,469,069	\$22,867,430	\$199,336,499
Fines, Forfeits and Escheats	\$ 193,102	\$ 6	\$ 193,108	\$ 1,545,421	7,917	\$ 1,553,338
Federal Grants-in-Aid	43,371,161	15,191,554	58,562,715	56,086,894	20,787,186	76,874,080
Revenues from Other Agencies	132,451	85,064	217,515	195,912	99,456	295,368
Rents, Royalties & Land Income	2,140,006	1,061,971	3,201,977	1,903,442	1,164,371	3,067,813
Sales of Real Property	--	1,605,599	1,605,599	--	2,108,571	2,108,571
Earnings - General Departments	6,577,328	3,975,460	10,552,788	9,552,110	4,891,103	14,443,213
Earnings - Public Serv. Enterp.	181,262	6,467,248	6,648,510	230,952	7,621,733	7,852,685
Sale of Investments	--	--	--	--	5,100	5,100
Repayment Advances to Other						
Civil Divisions	--	3,161,896	3,161,896	--	3,136,891	3,136,891
Repayment Debt Cost: Counties	3,759,160	--	3,759,160	3,781,510	--	3,781,510
Interest Earned	1,957,797 ^d	1,838,515	3,796,312	2,567,110 ^d	2,151,628	4,718,738
Miscellaneous	559,190	9,237,983 ^e	9,797,173	740,011	9,085,442 ^e	9,825,453
TOTALS^c	\$178,761,876	\$64,196,552	\$242,958,428	\$253,072,431	\$73,926,828	\$326,999,259

- a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.
b. Includes Franchise tax, Inheritance and Estate taxes, business and non-business licenses and permits.
c. Excludes transfers and repayments except as shown.
d. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.
e. Includes public school cafeteria sales of \$6,317,878 in 1965 and \$6,527,184 in 1966.

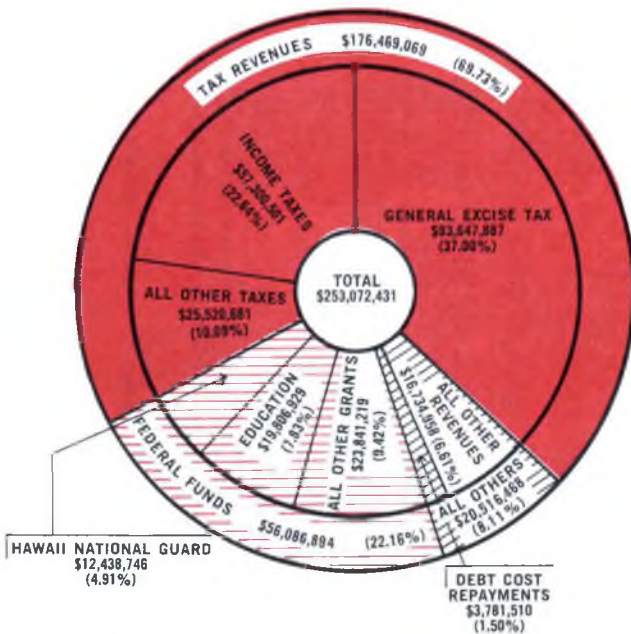
SOURCE: Department of Accounting and General Services, State of Hawaii.

CHART 5

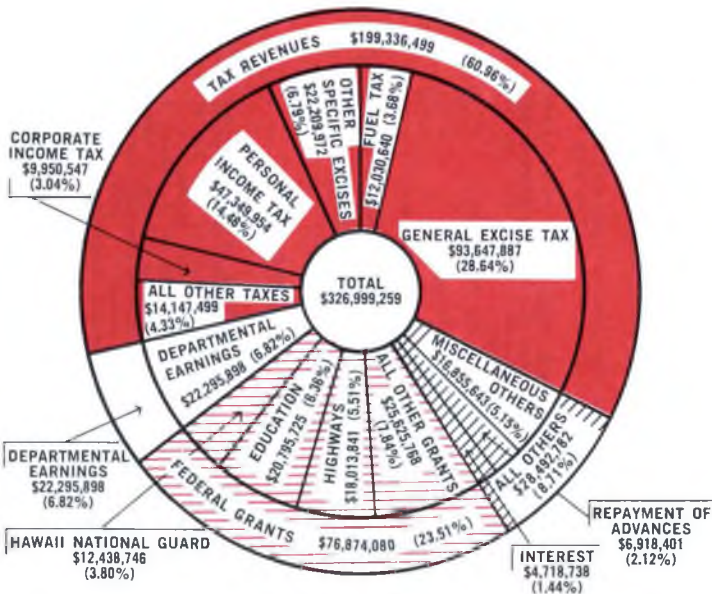
SOURCES OF STATE GOVERNMENT OPERATING REVENUES

Hawaii — Fiscal 1966

STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



SOURCE: Table 9

TABLE 10
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Years — 1956-1966

Unit of Government and Sources	1956	1961	1964	1965	1966
State of Hawaii (Fiscal Years)					
Gross Income ^a	\$35,287,579	\$ 68,146,837	\$ 71,098,881 ⁱ	\$ 77,251,813 ^j	\$ 93,721,542 ^k
Fuel	10,928,641	16,430,474	16,057,644	17,057,526	18,454,891
Liquor	2,101,494	3,518,661	3,816,109	4,182,734	5,404,933
Tobacco	1,264,361	2,248,372	2,356,105	2,608,868	3,719,259
Insurance	1,095,266	2,213,238	2,754,787	2,794,785	3,812,355
Public Service Companies ^b	2,625,455	4,644,783	7,261,817	7,613,281	8,984,927
Banks and Other Financial Corporations ^c	175,000	794,073	752,013	900,294	1,406,823
Corporate Income ^d	3,487,326	5,833,733	7,053,094	7,567,053 ^j	9,950,548
Personal Income ^e					
Compensation and Dividends	12,337,804	98,251	14,654	9,338	7,456
Net Income	1,876,153	32,051,616	34,664,948 ⁱ	38,541,659 ^j	47,342,497 ^k
Inheritance and Estate	238,994	1,059,904	1,164,973	1,077,416	1,445,585
Real Property ^f	11,245,040 ^h	21,886,297 ^h	34,271,968 ⁱ	41,756,872 ^j	57,399,238 ^k
Licenses, Permits and Others	321,764	556,117	593,835	732,891	716,214
Unemployment Compensation	2,401,330	5,333,817	9,373,885	10,617,678	10,872,820
Sub-Total	\$85,386,207	\$164,816,173	\$191,234,713	\$212,712,208	\$263,239,088
Counties (Previous Calendar Year)^g					
Liquor License Fees	\$ 368,531	\$ 456,529	\$ 509,566	\$ 541,205	\$ 574,331
Utility Franchise	595,585	940,991	1,292,555	1,368,960	1,440,084
Motor Vehicle Weight	3,733,098	4,693,523	5,453,843	5,743,127	6,034,168
Licenses, Permits and Others	823,896	1,252,004	1,367,043	1,537,117	1,744,153
Sub-Total	\$ 5,521,110	\$ 7,343,047	\$ 8,623,007	\$ 9,190,409	\$ 9,792,736
Grand Total	\$90,907,317	\$172,159,220	\$199,857,720	\$221,902,617	\$273,031,824

a. Includes Use, Consumption and Compensating Taxes.

b. Formerly Public Utility. New law effective January 1, 1964, includes public utilities and airlines and motor carriers formerly under General Excise Tax.

c. Flat amount bank tax until January 1, 1958.

d. Includes payments on estimated taxes from January 1, 1958.

e. Compensation and Dividends Tax repealed effective January 1, 1958. Net income tax includes withheld and estimated tax amounts from January 1, 1958, less refunds.

f. Includes Personal Property Tax for prior years; repealed January 2, 1948.

g. Except fiscal year data for City and County of Honolulu from 1962.

h. Adjusted by \$4,476,000 collected in 1956 for 1955 and \$2,841,000 in 1961 for 1960.

i. Reduced by Natural Disaster refunds and credits as follows: General Excise \$1,228,905; Personal Income \$84,053; and Real Property \$152,483.

j. Reductions for Natural Disaster refunds and credits as follows: General Excise \$1,182,376; corporate income \$20,000; Personal Income \$197,152; Real Property \$298,110.

k. Reduced by Natural Disaster refunds and credits - General Excise \$777,475; Net Income \$197,425; Real Property \$738,247; and Hurricane "Dot" \$195.

SOURCE: Departments of Taxation and Accounting and General Services, State of Hawaii; City and County of Honolulu Finance Department, and County Auditors.

TABLE 11
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1965 and 1966
(In Thousands)

Type of Taxes	1965						1966					
	Allocated to						Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
Gross Income	\$ 54,049	\$12,762	\$3,480	\$4,641	\$2,320	\$ 77,252	\$ 93,721	\$ (e)	\$ (e)	\$ (e)	\$ (e)	\$ 93,721
Fuel	10,999	4,617	613	503 ^d	326	17,058	12,036	4,903	650	524 ^d	342	18,455
Liquor	4,183					4,183	5,405					5,405
Tobacco	2,609					2,609	3,719					3,719
Insurance	2,795					2,795	3,812					3,812
Public Service Companies	7,409	112	31	40	21	7,613	8,985	(e)	(e)	(e)	(e)	8,985
Banks & Fin. Corporations	900					900	1,407					1,407
Income - Corporate ^a	7,567					7,567	9,951					9,951
Income - Individual ^b	38,551					38,551	47,350					47,350
Inheritance & Estate	1,077					1,077	1,446					1,446
Real Property	4	35,720	2,145	2,650	1,238	41,757	3	50,356	2,458	3,223	1,359	57,399
Unemployment Compensation	10,618					10,618	10,873					10,873
Others	733					733	716					716
Sub-Total	\$141,494	\$53,211	\$6,269	\$7,834	\$3,905	\$212,713	\$199,424	\$55,259	\$3,108	\$3,747	\$1,701	\$263,239
County Collections^c												
Liquor Fees	\$ --	\$ 377	\$ 61	\$ 70	\$ 33	\$ 541	\$ --	\$ 398	\$ 64	\$ 75	\$ 37	\$ 574
Utility Franchise	--	1,170	47	112	40	1,369	--	1,229	52	118	42	1,441
Motor Vehicle Weight	--	4,355	456	614	318	5,743	--	4,583	484	641	326	6,034
All Others	--	1,224	106	154	53	1,537	--	1,396	126	162	60	1,744
Sub-Total	\$ --	\$ 7,126	\$ 670	\$ 950	\$ 444	\$ 9,190	\$ --	\$ 7,606	\$ 726	\$ 996	\$ 465	\$ 9,793
Total	\$141,494	\$60,337	\$6,939	\$8,784	\$4,349	\$221,903	\$199,424	\$62,865	\$3,834	\$4,743	\$2,166	\$273,032

a. Includes amounts paid on declared estimated taxes less refunds.

b. Includes delinquent collections from Compensation and Dividends Tax repealed 1-1-58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

c. 1964 and 1965 calendar year data except Honolulu.

d. Exclude \$503 fiscal 1965 and \$524 fiscal 1966 collections retained by State for county highways.

e. Data not readily available; tax sharing between State and counties replaced with State Grants-in-Aid effective 7-1-65. (See Table 13, page 20, for total amounts by county.)

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; City & County of Honolulu Finance Department; County Auditors.

TABLE 12
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii - Fiscal Years 1961, 1965 and 1966^a

Activities	1961	1965	1966	Change 1966 from 1965 Amount	Percent
Retailing	\$30,618,958	\$36,898,014	\$44,656,034	\$ 7,758,020	21.03
Services	7,059,818	8,962,071 ^d	10,204,153 ^d	1,242,082	13.86
Contracting	9,994,606	11,195,909	13,902,754	2,706,845	24.18
Theater, Radio, Amusement	780,258	954,868	1,056,119	101,251	10.60
Interest	654,469	995,551	1,118,994	123,443	12.40
Commissions	1,503,320	1,831,342	2,216,757	385,415	21.05
Rentals	5,741,319	9,092,898	11,148,530	2,055,632	22.61
Airlines	482,056	(d)	(d)	--	--
Consumption (+ 4% Use) ^b	1,880,147	1,234,667	1,622,070	387,403	31.38
All Others	819,511	1,062,355	1,370,780	308,425	29.03
Sub-Total	\$59,534,462	\$72,227,675	\$87,296,191	\$15,068,516	20.86
Sugar Process.	\$ 1,857,696	\$ 824,668	\$ 745,240	-\$ 79,428	- 9.63
Pine Canning	2,012,954	617,538	576,236	- 41,302	- 6.69
Sub-Total	\$ 3,870,650	\$ 1,442,206	\$ 1,321,476	-\$ 120,730	- 8.37
Producing	\$ 414,590	\$ 283,476	\$ 283,469	-\$ 7	--
Manufacturing ^c	1,300,061	932,963	981,313	48,350	5.18
Sub-Total	\$ 1,714,651	\$ 1,216,439	\$ 1,264,782	\$ 48,343	3.97
Wholesaling	\$ 2,392,114	\$ 2,302,728	\$ 2,600,884	\$ 298,156	12.95
Intermediary Services	90,467	87,366	88,988	1,622	1.86
Compensating (+ 4% Use) ^b	199,534	165,451	603,846	438,395	264.97
Blind Vendors	4,336	1,867	3,155	1,288	68.99
Sub-Total	\$ 2,686,451	\$ 2,557,412	\$ 3,296,873	\$ 739,461	28.91
Insurance					
Solicitors	\$ 59,105	\$ 154,325	\$ 186,354	\$ 32,029	20.75
Penalties and Interest	150,706	268,905	210,315	- 58,590	- 21.79
Licenses, Fees, and Others	130,812	160,185 ^e	246,882 ^e	86,697	54.12
Disaster Claims Refunds	--	775,334	101,331	674,003	86.93
GRAND TOTAL	\$68,146,837	\$77,251,813	\$93,721,542	\$16,469,729	21.32

- a. Includes Consumption and Compensating Taxes. Tax rates on various activities were changed effective January 1, 1961 and July 1, 1965.
b. Consumption and Compensating Taxes repealed effective 12/31/65; replaced with Use Tax (at same rates) effective 1/1/66.
c. Includes canning other than pineapple.
d. Excludes collections from motor and contract carriers and public utility airlines subject to Public Service Companies Tax effective January 1, 1964.
e. Includes estimated tax (net) payments of \$16,376 in 1965 and \$97,960 in 1966.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 13
DISTRIBUTION OF GENERAL EXCISE AND CARRIER TAXES
Hawaii—State and Counties^a
Fiscal Years 1961, 1965 and 1966

	1961	1965	1966	Change 1966 from 1965 Amount	Percent
Honolulu	\$10,219,140	\$12,873,985	\$ 1,489,465	-\$11,384,520	-88.43
Hawaii	3,716,051	4,681,449	3,396,360	- 1,285,089	-27.45
Maui	2,787,038	3,511,087	2,433,413	- 1,077,674	-30.69
Kauai	1,858,025	2,340,724	2,043,876	- 296,848	-12.68
Counties Share	\$18,580,254	\$23,407,245	\$ 9,363,114	-\$14,044,131	-60.00
State Share	\$49,566,583	\$54,480,495	\$85,593,373	\$31,112,878	57.11
Total	\$68,146,837	\$77,887,740	\$94,956,487	\$17,068,747	21.91

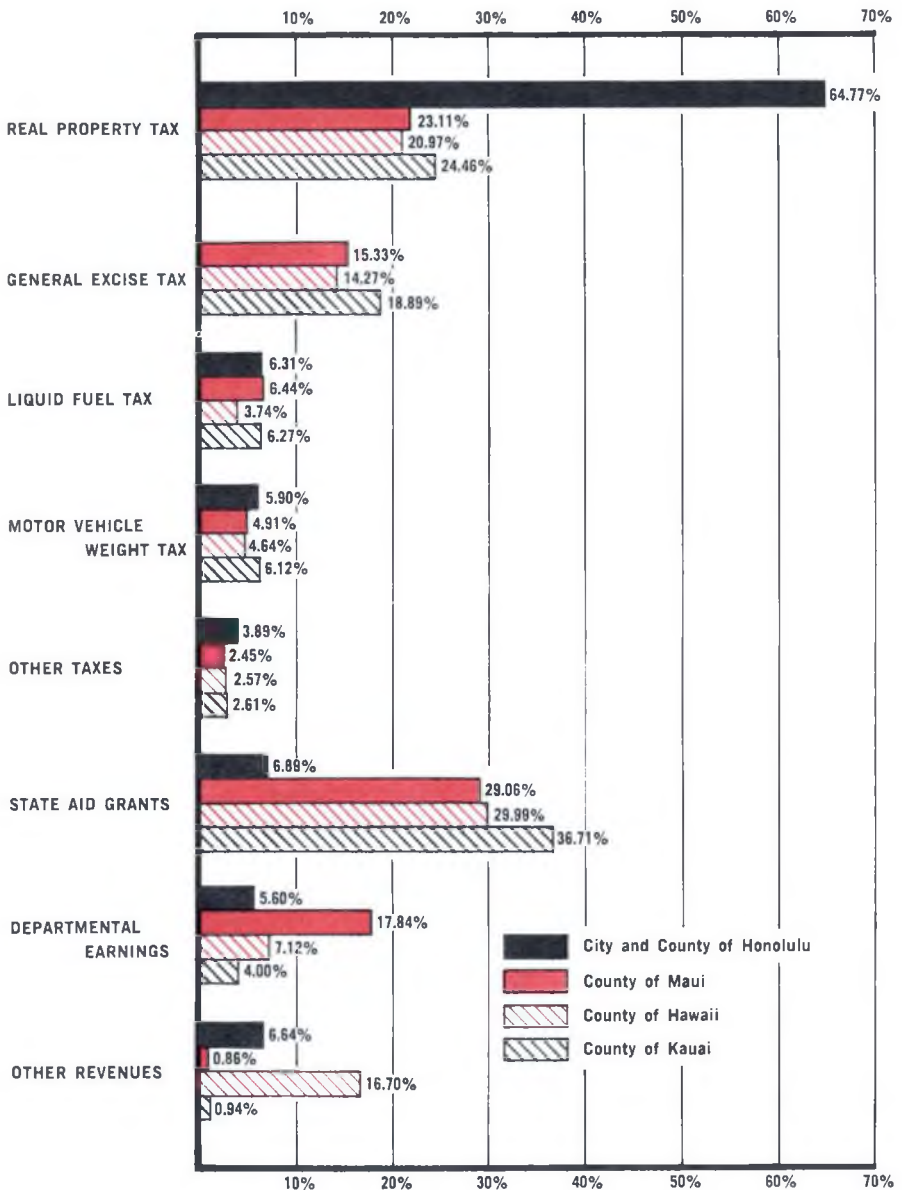
- a. Method of distribution to counties changed from tax sharing to grants-in-aid effective 7-1-65. Includes General Excise, Consumption and Compensating taxes (both repealed 12-31-65), Use Tax (effective 1-1-66), and taxes on Motor and Contract Carriers subject to Public Service Company taxes after 1-1-64. (See Table 27, page 32 for distribution formula.)

SOURCE: Department of Taxation, State of Hawaii.

CHART 6

SOURCES OF COUNTY GOVERNMENT REVENUES

Percentage Distribution — By Counties
 Honolulu Fiscal 1966: Other Counties Calendar 1965



SOURCE: Tables 14-17 inclusive.

TABLE 14
OPERATING REVENUES - CITY AND COUNTY OF HONOLULU
Selected Years - All Funds*

Sources of Revenues	Calendar Years		Fiscal Years		
	1955	1960	1964	1965	1966
Taxes					
Real Property ^b	\$ 8,888,918	\$17,815,405	\$28,908,046	\$35,719,553	\$50,355,931
General Excise	6,558,647	9,782,342	11,456,161	11,893,973	--d
Liquid Fuel	2,311,083	3,846,945	4,373,362	4,616,919	4,903,437
Utility Franchise	486,316	784,109	1,097,165	1,169,761	1,228,915
Motor Vehicle Weight	2,609,420	3,453,375	4,112,390	4,355,252	4,583,179
Sub-Total Taxes	\$20,854,384	\$35,682,176	\$49,947,124	\$57,755,458	\$61,071,462
Liquor Licenses & Fees	\$ 239,464	\$ 322,725	\$ 351,853	\$ 377,582	\$ 398,190
Parking Meter Fees	188,292	520,119	723,499	731,986	765,577
Other Licenses & Permits	626,812	1,009,725	1,071,721	1,224,295	1,395,915
Fines, Forfeits & Penalties	640,933	884,691	1,320,429	1,231,222	71,232
Departmental Earnings ^c	915,895	1,611,845	4,293,415	4,771,816	3,588,536
State Grants					
Indigent	768,214	911,513	--	--	--
TB Hospitals	--	--	--	--	--
Pensioners	139,405	271,410	336,915	330,392	331,070
Salary Adjustment	61,666	1,590,543	--	--	1,688,550
Act 155 ^d	--	--	--	--	1,489,465
Others	119,630	189,632	288,423	329,927	1,848,946
Sub-Total State Grants	\$ 1,088,915	\$ 2,963,098	\$ 625,338	\$ 660,319	\$ 5,358,031
Other Grants					
Federal	\$ 112,500	\$ 4,468,348	\$ 2,690,217	\$ 3,764,139	\$ 3,802,806
Hawaii Housing Authority	86,818	75,722	112,622	141,024	105,494
Land Sales	--	174,682	2,056,267	423,679	485,882
Miscellaneous	354,862	243,106	528,766	668,365	699,843
Totals	\$25,108,875	\$47,956,237	\$63,721,251	\$71,749,885	\$77,742,968

- a. Excludes Bond, Improvement District, Trust (except Liquor Commission Funds and Motor Vehicle Dealers Licensing Board Funds), Revolving Fund and Water Supply Revenues.
- b. Includes Urban Redevelopment levy.
- c. Includes rental and interest incomes, garbage collection fees and others.
- d. General excise tax sharing method changed by Act 155, SLH 1965 (effective July 1, 1965). State aid comes from general excise tax and is granted in an amount based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
- SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 15
OPERATING REVENUES - COUNTY OF MAUI
Selected Calendar Years - All Funds*

Sources of Revenues	1955	1960	1963	1964	1965
Taxes					
Real Property	\$1,008,062	\$1,410,000	\$1,611,982	\$1,987,289	\$2,276,569
General Excise	1,788,722	2,704,327	3,001,760	3,331,557	1,509,841 ^c
Liquid Fuel	356,383	538,266	578,083	596,200	634,674
Utility Franchise	26,818	38,751	47,069	47,089	51,527
Motor Vehicle Weight	367,220	395,398	438,891	456,539	484,197
Sub-Total Taxes	\$3,547,205	\$5,086,742	\$5,677,785	\$6,418,674	\$4,956,808
Liquor Licenses & Fees	\$ 40,790	\$ 49,443	\$ 57,118	\$ 60,644	\$ 63,947
Parking Meter Fees	--	--	--	--	--
Other Licenses & Permits	65,086	87,136	104,385	105,448	125,711
Fines, Forfeits & Penalties	18,486	21,239	24,475	25,446	13,179
Departmental Earnings ^b	434,753	933,241	1,414,647	1,585,183	1,757,191
State Grants					
Indigent	71,987	83,390	--	--	--
TB Hospitals	467,656	660,906	683,534	695,826	697,893
Pensioners	70,610	175,414	179,666	177,276	178,751
Salary Adjustment	67,564	267,499	95,527	--	32,056
Redevelopment	--	--	3,000	--	--
Act 155 ^c	--	--	--	--	1,216,709
Others	24,751	67,844	203,073	196,017	737,677
Sub-Total State Grants	\$ 702,568	\$1,255,053	\$1,164,800	\$1,069,119	\$2,863,086
Other Grants					
Federal	\$ --	\$ --	\$ 1,472	\$ 58,256	\$ 1,525
Hawaii Housing Authority	--	--	--	--	--
Land Sales	--	8,534	--	--	--
Miscellaneous	2,034	33,002	20,308	56,339	69,937
Totals	\$4,810,922	\$7,474,390	\$8,464,990	\$9,379,109	\$9,851,384

- a. Excludes Bond Revolving and certain Trust Funds and Water Supply Revenues. Data for 1964 revised.
- b. Includes rentals, interest, garbage collection charges and other earnings.
- c. General excise tax sharing method changed by Act 155, SLH 1965, (effective July 1, 1965). State aid comes from the general excise tax and is granted in an amount based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
- SOURCE: Annual Reports of the Auditor, County of Maui, State of Hawaii.

TABLE 16
OPERATING REVENUES - COUNTY OF HAWAII
Selected Calendar Years - All Funds^a

Sources of Revenues	1955	1960	1963	1964	1965
Taxes					
Real Property	\$ 1,210,599	\$ 1,838,194	\$ 2,056,741	\$ 2,567,845	\$ 2,895,382
General Excise	2,384,963	3,645,910	3,988,162	4,439,673	1,970,055 ^d
Liquid Fuel ^b	137,056	429,123	461,131	488,699	516,845
Utility Franchise	61,919	88,686	109,947	112,331	118,090
Motor Vehicle Weight	485,949	552,407	593,304	613,662	640,730
Sub-Total Taxes	\$ 4,280,486	\$ 6,554,320	\$ 7,209,285	\$ 8,222,210	\$ 6,141,102
Liquor Licenses & Fees	\$ 60,590	\$ 57,016	\$ 67,858	\$ 70,070	\$ 74,709
Parking Meter Fees	33,450	33,974	39,662	41,944	43,353
Other Licenses & Permits	97,249	110,745	141,390	153,860	162,169
Fines, Forfeits & Penalties	33,388	38,983	39,181	58,803	31,632
Departmental Earnings ^c	1,318,925	1,365,892	2,094,981	2,323,121	939,594
State Grants					
Indigent	122,149	141,336	--	--	--
TB Hospitals	510,812	593,028	710,906	728,243	--
Pensioners	86,485	176,095	191,818	168,248	169,450
Salary Adjustment	64,431	464,149	140,534	--	43,103
Redevelopment	--	--	2,077	--	--
Capital Improvements	--	--	1,483,977	1,159,504	2,042,000
Act 155 ^d	--	--	--	--	1,698,181
Others	112,984	1,017,050	224,966	190,664	188,280
Sub-Total State Grants	\$ 896,861	\$ 2,391,658	\$ 2,754,278	\$ 2,246,659	\$ 4,141,014
Other Grants					
Federal	\$ --	\$ --	\$ 1,607,154	\$ 35,546	\$ 1,227,476
Hawaiian Home Lands	--	--	--	--	--
Hawaii Housing Authority	5,947	2,574	6,511	9,397	9,863
Land Sales	--	--	--	--	977,254
Miscellaneous	114,067	32,670	57,942	123,335	60,474
Totals	\$ 6,840,963	\$ 10,587,832	\$ 14,018,242	\$ 13,284,945	\$ 13,808,640

a. Excludes Bond, Revolving, and certain Trust Funds and Water Supply Revenues.

b. Excludes amounts withheld by state for highways.

c. Includes rentals, interest, garbage collection charges and other earnings.

d. General excise tax sharing method changed by Act 155, SLH 1965 (effective July 1, 1965). State aid comes from the general excise tax and is granted in an amount based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

SOURCE: County Auditor's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 17
OPERATING REVENUES - COUNTY OF KAUAI
Selected Calendar Years - All Funds^a

Sources of Revenues	1955	1960	1963	1964	1965
Taxes					
Real Property	\$ 603,792	\$ 954,061	\$ 1,022,444	\$ 1,142,081	\$ 1,304,360
General Excise	1,183,467	1,756,350	2,001,840	2,220,371 ^d	1,007,227 ^c
Liquid Fuel	206,374	284,600	312,777	320,639	334,502
Utility Franchise	20,532	29,445	38,375	39,780	41,552
Motor Vehicle Weight	270,509	292,343	309,258	317,673	326,062
Sub-Total Taxes	\$ 2,284,674	\$ 3,316,799	\$ 3,684,694	\$ 4,040,544	\$ 3,013,703
Liquor Licenses and Fees	\$ 27,243	\$ 27,345	\$ 32,737	\$ 32,910	\$ 37,485
Parking Meter Fees	--	--	--	--	--
Other Licenses & Permits	35,202	44,398	49,546	53,404	60,358
Fines, Forfeits & Penalties	5,516	6,046	7,154	8,159	4,458
Departmental Earnings ^b	26,886	53,301	112,198	146,977	213,497
State Grants					
Indigent	34,900	67,260	--	--	--
TB Hospitals	391,172	491,358	574,182	605,872	616,897
Pensioners	45,790	96,928	90,726	87,932	78,853
Salary Adjustment	43,696	192,532	66,169	--	16,029
Act 155 ^c	--	--	--	--	1,021,941
Others	59,695	97,432	331,783	206,700	223,891
Sub-Total State Grants	\$ 575,253	\$ 945,510	\$ 1,062,860	\$ 900,504	\$ 1,957,611
Other Grants					
Federal	\$ 16,136	\$ 14,226	\$ 48,653	\$ 18,583	\$ 15,590
Hawaii Housing Authority	--	--	--	--	--
Land Sales	--	--	--	--	--
Miscellaneous	19,103	28,402	11,743	108,669 ^e	30,272
Totals	\$ 2,990,013	\$ 4,436,027	\$ 5,009,585	\$ 5,309,750	\$ 5,332,974

a. Excludes Loan, Bond, Revolving and certain Trust Funds, and Water Supply Revenues.

b. Includes rentals, interest, garbage collection charges, and other earnings.

c. General excise tax sharing method changed by Act 155, SLH 1965. State aid comes from the general excise tax and is granted in an amount based on each county's "relative fiscal capacity and relative fiscal need," as defined by the legislature.

d. Includes amount retained by state for repayment of county loan (\$100,000) in 1964.

e. Includes \$100,000 warrant cancelled - amount retained by state as repayment of loan.

SOURCE: County Auditor's Annual Reports, County of Kauai, State of Hawaii.

TABLE 18
STATE GENERAL SALES TAX DATA
Tax Rates at January 1, 1967

State	Retail Rate ^a		Other Rates ^b	Food Taxable ^c	Drugs Taxable ^d
	State	Local			
HAWAII	4.0	--	0.5	Yes	Yes
Alabama	4.0	2.0	--	Yes	Yes
Alaska	--	3.0	--	Yes	Yes
Arizona	3.0	1.0	--	Yes	Yes
Arkansas	3.0	--	--	Yes	Yes
California	3.0	1.0	--	No	No
Colorado	3.0	2.0	--	Yes ^c	Yes
Connecticut	3.5	--	--	No	No
Florida	3.0	--	--	No	No
Georgia	3.0	--	--	Yes	Yes
Idaho	3.0	--	--	Yes	Yes
Illinois	3.5	0.5	--	Yes	Yes
Indiana	2.0	--	0.5	Yes ^c	Yes ^c
Iowa	2.0	--	--	Yes	Yes
Kansas	3.0	--	--	Yes	Yes
Kentucky	3.0	--	--	Yes	Yes
Louisiana	2.0	2.0	--	Yes	Yes
Maine	4.0	--	--	No	No
Maryland	3.0	(g)	--	No	No
Massachusetts	3.0	--	--	No	No
Michigan	4.0	--	--	Yes	Yes
Mississippi	3.5	1.0	0.125	Yes	Yes
Missouri	3.0	--	--	Yes	Yes
Nevada	2.0	--	--	Yes	Yes
New Jersey	3.0	--	--	No	No
New Mexico	3.0	1.0	0.5	Yes	Yes
New York	2.0	3.0	--	No	No
North Carolina	3.0	--	--	Yes	No
North Dakota	2.25 ^e	--	--	Yes	No
Ohio	3.0	--	--	No	No
Oklahoma	2.0	1.0	--	Yes	Yes
Pennsylvania	5.0	--	--	No	No
Rhode Island	4.0	--	--	No	No
South Carolina	3.0	--	--	Yes	Yes
South Dakota	3.0	--	--	Yes	Yes
Tennessee	3.0	1.0	--	Yes	Yes
Texas	2.0	--	--	No	No
Utah	3.0	0.5	--	Yes	Yes
Virginia	2.0	1.0	--	Yes	No
Washington	4.64 ^f	0.1	0.44	Yes	Yes
West Virginia	3.5 ^f	0.5	0.4	Yes	Yes
Wisconsin	3.0	--	--	No	No
Wyoming	2.5	0.5	--	Yes	Yes
Dist. of Columbia	--	3.0	--	Yes	No

- a. Generally on tangible personal property only, although imposed on selected services by a few states.
- b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling, processing and producing; Mississippi on wholesaling only; New Mexico on wholesaling of alcoholic beverages; Washington on wholesaling and manufacturing; West Virginia on wholesaling (0.25%) and manufacturing (0.4%).
- c. Taxability of food for home consumption; meals are taxable in all states. In Colorado, food is exempt from local taxation, and a tax credit is allowed on personal income tax returns to offset the state tax on food; a credit is allowed in Indiana to offset the tax on food and drugs. (See notes on Personal Income Tax, Table 25.)
- d. Generally limited to medicine and drugs on prescription, although some states allow broader exemption from tax including such items as patent medicines, baby supplies, eyeglasses and various other medical supplies. Additionally, the states of Massachusetts, New Jersey and Pennsylvania do not apply the sales tax on clothing.
- e. Sales tax expired July 1, 1965, but the use tax is applicable to most sales covered by the former tax.
- f. Rate includes retail sales tax plus business occupation tax rate as follows: Washington 4.2% + .44%; West Virginia 3.0% + 0.5%.
- g. Three local units authorized to levy a tax; rate may be changed from year to year according to calculated formula based on 1/3 of total estimated revenues from gross retail rate collected within the three areas.
- NOTE: Transient rentals (as defined in statutes, generally less than 30 or 90 consecutive days) taxable in all states EXCEPT: California, Iowa, Nevada and Rhode Island.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tax Administrators News, Federation of Tax Administrators; State of Hawaii, Department of Taxation.

TABLE 19
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates as at January 1, 1967

State	Motor Fuel Tax ^a (¢ Per Gallon)		Tobacco Taxes		Liquor (Per Gal.)
	State	Local	Cigarettes (¢ Per Pack)	Other Products ^b	
HAWAII	5.0	6.0 ^c	40¢ Whlsc. ^d	Yes	20¢ Wholesale
Alabama	7.0	3.0	7.0	Yes	30¢ Retail ^f
Alaska	8.0	--	8.0	No	\$4.00
Arizona	7.0	--	6.5	Yes	1.44
Arkansas	7.5 ^e	--	8.0	No	2.50
California	7.0	--	3.0	No	1.50
Colorado	6.0	--	5.0	No	1.80
Connecticut	6.0	--	8.0	No	2.00
Delaware	7.0	--	7.0	No	2.00
Florida	7.0	--	8.0	No	3.06
Georgia	6.5	--	8.0	Yes	3.75
Idaho	6.0	--	7.0	No	(f)
Illinois	5.0	--	7.0	No	1.52
Indiana	6.0	--	6.0	No	2.08
Iowa	7.0 ^e	--	8.0	No	(f)
Kansas	5.0 ^e	--	8.0	No	1.50
Kentucky	7.0	--	2.5	No	1.28
Louisiana	7.0	--	8.0	Yes	1.68
Maine	7.0	--	8.0	No	0.75 ^f
Maryland	7.0	--	6.0	No	1.50
Massachusetts	6.5	--	10.0	No	2.95
Michigan	6.0	--	7.0	No	8¢ Retail ^f
Minnesota	6.0	--	8.0	10¢ Whlsc.	2.875
Mississippi	7.0 ^e	2.0	9.0	Yes	2.50 ^g
Missouri	5.0	--	4.0	No	1.20
Montana	6.0 ^e	--	8.0	No	16¢ Retail ^f
Nebraska	7.5	--	8.0	No	1.60
Nevada	6.0	1.0	7.0	No	1.40
New Hampshire	7.0	--	21¢ Retail ^d	Yes	(f)
New Jersey	6.0	--	11.0	No	1.80
New Mexico	6.0	1.0	8.0	No	2.40
New York	6.0 ^e	--	10.0	No	1.50
North Carolina	7.0	--	--	No	12¢ Retail ^f
North Dakota	6.0	--	8.0	11¢ Whlsc.	3.45
Ohio	7.0	--	5.0	No	(f)
Oklahoma	6.58 ^e	--	8.0	Yes	2.40
Oregon	6.0	--	4.0	No	(f)
Pennsylvania	7.0	--	8.0	No	15¢ Retail + \$1.00 ^f
Rhode Island	7.0	--	8.0	No	2.00
South Carolina	7.0	--	5.0	Yes	2.72
South Dakota	6.0 ^e	--	8.0	No	10¢ + \$2.50
Tennessee	7.0 ^e	--	7.0	6¢ Whlsc.	2.50
Texas	5.0 ^e	--	11.0	Yes	1.68
Utah	6.0	--	8.0	No	8¢ Retail ^f
Vermont	6.5 ^e	--	10.0	20¢ Whlsc.	5.10 ^f
Virginia	7.0	--	2.5	No	10¢ Retail ^f
Washington	7.5	--	11.0	30¢ Whlsc.	15¢ Retail + \$2.56 ^f
West Virginia	7.0	--	6.0	No	(f)
Wisconsin	7.0	--	10.0	No	2.25
Wyoming	5.0 ^e	1.0	4.0	No	0.80 ^f
Dist. Columbia	--	7.0	3.0	No	1.75

- a. Excludes aviation fuel and other non-highway fuel tax. Local rate is highest rate imposed, or permitted.
- b. Taxability of cigars, smoking and chewing tobacco, and snuff.
- c. Local tax rates are: Honolulu 3.5¢; Kauai 4¢; Maui 5¢; and Hawaii 6¢ (actually 3¢ local and 3¢ additional state tax).
- d. Tax is approximately 8¢ per pack in Hawaii and 4.5¢ in New Hampshire.
- e. Rate for diesel fuel for highways differs in: Texas and Oklahoma, 6.5¢; Kansas, South Dakota and Wyoming, 7¢; Iowa and Tennessee, 8¢; Arkansas, 8.5¢; Montana and New York, 9¢; Mississippi, 10¢; and tax exempt in Vermont.
- f. Monopoly states receive revenues through markup plus taxes, except markup only in New Hampshire, Oregon and Virginia.
- g. Mississippi, a legally "dry" state from 1908, passed legislation (effective July 1, 1966) permitting counties to hold elections to provide for the legalized sale of liquor; state prohibition laws are still enforced in counties that do not adopt such a local option.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tobacco Tax Council; Department of Taxation, State of Hawaii.

TABLE 20
LIQUID FUEL TAX COLLECTIONS
State of Hawaii—Selected Fiscal Years

Type of Fuel	Tax Rates ^a	1961	1964	1965	1966
STATE TAX REVENUES					
OAHU					
Gasoline	5¢	\$ 5,509,857	\$ 6,090,927	\$ 6,426,294	\$ 6,814,000
Other Highway	5¢	151,362	156,734	169,304	190,910
Other Non-Hwy.	1¢	173,583	233,200	222,664	252,158
Aviation ^b	1¢	3,110,655	1,358,476	1,597,914	2,075,584
Small Boat ^c	1¢ & 5¢	26,919	25,940	27,131	26,907
TOTAL OAHU	--	\$ 8,972,376	\$ 7,865,277	\$ 8,443,307	\$ 9,359,559
MAUI					
Gasoline	5¢	\$ 540,010	\$ 572,306	\$ 598,050	\$ 630,779
Other Highway	5¢	6,659	13,978	15,051	19,260
Other Non-Hwy.	1¢	50,998	52,593	49,629	55,058
Aviation ^b	1¢	13,912	5,473	6,240	8,773
Small Boat ^c	1¢ & 5¢	4,384	5,105	2,694	2,123
TOTAL MAUI	--	\$ 615,963	\$ 649,455	\$ 671,664	\$ 715,993
HAWAII					
Gasoline	8¢	\$ 1,080,031	\$ 1,190,166	\$ 1,256,906	\$ 1,316,617
Other Highway	8¢	56,566	74,854	83,404	80,263
Other Non-Hwy.	1¢	54,185	67,525	75,494	70,153
Aviation ^b	1¢	31,273	14,645	15,716	20,222
Small Boat ^c	1¢ & 8¢	4,210	5,839	4,175	4,066
TOTAL HAWAII	--	\$ 1,226,265	\$ 1,353,029	\$ 1,435,695	\$ 1,491,321
KAUAI					
Gasoline	5¢	\$ 355,897	\$ 388,978	\$ 396,246	\$ 414,339
Other Highway	5¢	5,466	9,229	11,417	13,567
Other Non-Hwy.	1¢	23,125	28,087	29,839	32,937
Aviation ^b	1¢	2,615	1,470	1,745	2,110
Small Boat ^c	1¢ & 5¢	1,351	2,284	1,765	814
TOTAL KAUAI	--	\$ 388,454	\$ 430,048	\$ 441,012	\$ 463,767
ALL COUNTIES					
Gasoline	--	\$ 7,485,795	\$ 8,242,378	\$ 8,677,496	\$ 9,175,735
Other Highway	--	220,053	254,794	279,176	304,000
Other Non-Hwy.	--	301,891	381,405	377,626	410,306
Aviation ^b	--	3,158,455	1,380,064	1,621,615	2,106,689
Small Boat ^c	--	36,864	39,168	35,765	33,910
TOTAL ALL COUNTIES	--	\$11,203,058	\$10,297,809	\$10,991,678	\$12,030,640
COUNTIES TAX REVENUES					
OAHU					
Gasoline	3½¢	\$ 3,856,900	\$ 4,263,649	\$ 4,498,406	\$ 4,769,800
Other Highway	3½¢	105,954	109,713	118,513	133,637
TOTAL OAHU	--	\$ 3,962,854	\$ 4,373,362	\$ 4,616,919	\$ 4,903,437
MAUI					
Gasoline	5¢	\$ 540,009	\$ 572,306	\$ 598,049	\$ 630,779
Other Highway	5¢	6,659	13,979	15,051	19,260
TOTAL MAUI	--	\$ 546,668	\$ 586,285	\$ 613,100	\$ 650,039
HAWAII					
Gasoline	3¢	\$ 405,012	\$ 446,312	\$ 471,340	\$ 493,731
Other Highway	3¢	21,212	28,070	31,276	30,099
TOTAL HAWAII	--	\$ 426,224	\$ 474,382	\$ 502,616	\$ 523,830
KAUAI					
Gasoline	4¢	\$ 284,718	\$ 311,183	\$ 316,996	\$ 331,471
Other Highway	4¢	4,373	7,383	9,134	10,854
TOTAL KAUAI	--	\$ 289,091	\$ 318,566	\$ 326,130	\$ 342,325
ALL COUNTIES					
Gasoline	--	\$ 5,086,639	\$ 5,593,450	\$ 5,884,791	\$ 6,225,781
Other Highway	--	138,198	159,145	173,974	193,850
TOTAL ALL COUNTIES	--	\$ 5,224,837	\$ 5,752,595	\$ 6,058,765	\$ 6,419,631

a. Tax rates per gallon.

b. Aviation fuel tax 3½¢ prior to May 21, 1962.

c. Fuel other than gasoline at 1¢.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 21
REAL PROPERTY VALUATIONS IN HAWAII
 As of January 1, 1966 — By Counties^a
 (Amounts in Thousands)

Type of Properties	Honolulu	Maui	Hawaii	Kauai	Total	Percent
Sugar ^b	\$ 32,645	\$ 22,272	\$ 26,353	\$ 25,209	\$ 106,479	2.11
Pineapple ^b	14,783	17,298	--	925	33,006	0.66
Ranch ^b	6,845	5,680	10,300	2,042	24,867	0.49
Homes: ^c Fee	812,590	65,450	69,907	30,465	978,412	19.43
Leasehold	326,142	737	2,204	153	329,236	6.54
Government: Federal	656,657	1,271	6,165	540	664,633	13.20
State	360,314	15,941	32,318	6,638	415,211	8.24
Counties	255,063	8,905	10,212	4,194	278,374	5.53
Public Utilities ^d	52,800	3,345	1,702	217	58,064	1.15
Miscellaneous Exempt ^e	181,630	12,516	11,746	4,869	210,761	4.19
All Others	1,673,461	92,728	130,059	40,865	1,937,113	38.46
Total Gross Valuations	\$4,372,930	\$246,143	\$300,966	\$116,117	\$5,036,156	100.00%
Exempt Property						
Government	\$1,272,034	\$ 26,117	\$ 48,695	\$ 11,372	\$1,358,218	26.97
Public Utilities ^d	52,800	3,345	1,702	217	58,064	1.15
Homes: ^c Fee	186,780	26,979	31,479	13,540	258,778	5.14
Leasehold	59,816	146	557	41	60,560	1.20
Other ^e	181,630	12,516	11,746	4,869	210,761	4.19
Sub-Total Exemptions	\$1,753,060	\$ 69,103	\$ 94,179	\$ 30,039	\$1,946,381	38.65%
Taxable Values	\$2,619,870	\$177,040	\$206,787	\$ 86,078	\$3,089,775	61.35
Less: 50% of Appeals	18,347	1,786	93	483	20,709	0.41
Net Taxable Values	\$2,601,523	\$175,254	\$206,694	\$ 85,595	\$3,069,066	60.94%

a. Assessor's gross valuations at approximately 70% of market value.

b. Not comparable to editions prior to 1966 as data herein are valuations of property in designated use, whereas prior data included valuations of all property held regardless of land use designations.

c. Owner occupied homes. Exempt value includes land and buildings for fee simple properties, and buildings only for leased properties. Basic exemption \$2,500; additional exemption based on bracket schedule to a maximum \$4,250 exemption on properties valued at \$6,000 or more.

d. Exempt from property taxation since subject to special public utility excise tax.

e. Includes non-profit educational, religious, community, hospital, veterans' cemetery, Hawaiian Homes Commission, and other designated properties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 22
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties — 1956-1966^a

Calendar Year	City & County of Honolulu	Mau County	Hawaii County	Kauai County	All Counties
1956	\$ 773,558,270	\$ 72,458,823	\$ 86,483,665	\$45,809,840	\$ 978,310,598
1957	822,612,404	72,394,665	88,216,846	46,135,578	1,029,359,493
1958	870,751,281	73,217,370	90,855,213	46,441,238	1,081,265,102
1959	935,702,435	74,984,399	94,733,725	46,977,251	1,152,397,810
1960	1,527,489,601	103,559,421	125,709,421	63,345,310	1,820,103,753
1961	1,660,997,414	106,985,329	125,607,541	64,761,698	1,958,351,982
1962	1,840,901,885	109,804,944	130,910,138	64,855,277	2,146,472,244
1963	1,948,146,471	115,443,575	140,795,860	66,516,942	2,270,902,848
1964	2,166,552,480	141,582,814	162,905,282	73,511,600	2,544,552,176
1965b	2,345,412,610 ^c	151,584,951	174,832,888 ^c	79,513,873	2,751,344,322
1966b	(2,603,649,001) ^c	(175,253,711)	(206,836,819) ^c	(85,595,593)	(3,071,335,124)
Residential - Land	884,489,936	47,768,808	47,956,131	17,935,930	998,150,805
- Bldg.	431,977,175	23,693,885	26,135,729	13,399,363	495,206,152
Hotel-Apt. - Land	222,259,691	13,900,926	4,914,991	5,663,004	246,738,612
- Bldg.	203,871,919	7,891,939	9,753,113	5,526,444	227,043,415
Commercial - Land	264,508,141	8,461,531	11,213,025	4,084,283	288,266,980
- Bldg.	197,597,431	7,638,356	11,661,728	6,337,291	223,234,806
Industrial - Land	219,225,522	5,708,238	6,387,378	1,063,089	232,384,227
- Bldg.	97,932,575	8,575,871	10,880,236	4,045,697	121,434,379
Agricultural - Land	63,007,229	44,616,767	66,525,621	21,765,048	195,914,665
- Bldg.	9,562,165	6,278,545	9,766,800	3,923,341	29,530,851
Conservation - Land	8,582,301	595,275	1,387,519	1,406,176	11,971,271
- Bldg.	634,916	123,570	254,548	445,927	1,458,961

- a. Net assessed valuations for tax rate purposes, except as noted. Valuations approximately 70% of market value.
- b. Effective 1965, buildings and real property exclusive of buildings for each specified land use class separately valued and assessed.
- c. Includes federal leased property assessable to lessee, but not includable for tax rate purposes as follows: Honolulu \$2,046,924 for 1965 and \$2,126,135 for 1966; Hawaii \$135,536 for 1965 and \$143,508 for 1966.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 23
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii — By Counties — 1956-1966
(Rates per \$1,000 Taxable Values)

Calendar Year	City-County Honolulu ^a	Maui County	Hawaii County ^b	Kauai County ^c	State Average ^d
1956	\$10.74	\$13.80	\$13.88	\$13.10	\$11.35
1957	15.15	16.57	13.88	16.52	15.20
1958	15.15	16.57	15.62	17.52	15.39
1959	15.15	16.57	16.50	17.52	15.48
1960	11.70	13.61	15.10	15.50	12.18
1961	13.89	13.61	16.10	15.50	14.07
1962	13.89	13.61	16.10	15.50	14.06
1963	14.66	14.00	16.10	15.50	14.63
1964	14.66	14.00	17.90	15.50	14.74
1965 Average Rated	17.71	15.00	17.90	16.50	17.53
1966 Average Rated	19.21	15.00	17.90	16.50	18.80
Residential					
Land	19.86	15.51	18.55	17.24	19.54
Improvements	17.87	13.96	16.70	15.51	17.56
Hotel-Apartment					
Land	20.18	15.56	19.17	17.34	19.83
Improvements	18.16	14.01	17.26	15.64	17.92
Commercial					
Land	20.07	15.75	18.86	17.56	19.86
Improvements	18.06	14.17	16.98	15.82	17.81
Industrial					
Land	19.82	15.96	19.10	17.92	19.70
Improvements	17.84	14.36	17.20	16.13	17.48
Agricultural	19.21	15.00	17.90	16.50	17.50
Conservation	19.21	15.00	17.90	16.50	18.45

- a. Includes additional tax rates for Honolulu Redevelopment Agency.
b. Includes additional tax rates in 1961, 1964 and 1965 for Hawaii Redevelopment Agency.
c. Total taxes collected in the state divided by total taxable values.
d. Differential tax rates applicable on buildings and on all other real property on four of six established land use classes. Average tax rate computed on amount of taxes to be raised divided by total taxable values.

SOURCE: Compiled by Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 24
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties — 1956-1966^a

Calendar Year	City-County Honolulu ^b	Maui County	Hawaii County	Kauai County	All Counties
1956	\$ 8,488,947	\$1,001,001	\$1,164,056	\$ 602,685	\$11,256,689
1957	12,472,212	1,201,042	1,211,081	765,851	15,650,186
1958	13,133,374	1,224,565	1,436,423	811,066	16,605,428
1959	14,201,069	1,249,499	1,564,326	828,540	17,843,434
1960	17,663,443	1,399,385	1,838,194	969,683	21,870,705d
1961	23,372,074	1,449,369	1,986,124c	1,002,724	27,810,291d
1962	25,538,643	1,498,256	1,941,959	1,003,961	29,982,819d
1963	28,517,185	1,611,982	2,056,741	1,030,235	33,216,143d
1964	31,805,083	1,987,289	2,567,845c	1,153,561	37,513,778d
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211d
1966	50,013,492	2,628,496	3,702,273	1,412,371	57,756,632
Residential	(25,285,402)	(1,071,661)	(1,326,053)	(517,039)	(28,200,155)
Hotel-Apt.-Resort	(8,187,515)	(326,864)	(262,559)	(184,630)	(8,961,568)
Commercial	(8,877,288)	(241,505)	(409,494)	(171,976)	(9,700,263)
Industrial	(6,092,167)	(214,253)	(309,139)	(84,308)	(6,699,867)
Agricultural	(1,394,057)	(763,430)	(1,365,635)	(423,858)	(3,946,980)
Conservation	(177,063)	(10,783)	(29,393)	(30,560)	(247,799)

- a. Actual calendar year tax collections except 1966 preliminary. Includes collections for prior years.
b. Includes amounts for Honolulu Redevelopment Agency.
c. Includes amounts for Hawaii Redevelopment Agency.
d. Reduced by \$7,138 (1960); \$25,158 (1961); \$133,955 (1962); \$169,228 (1963); \$198,722 (1964); and \$592,744 (1965) for various natural disaster claims.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 25
STATE PERSONAL INCOME TAX DATA
As at January 1, 1967

State	Tax Rate			Steps in Range	Exemptions	
	Min.	Up to	Max.		Single ^a	Dependent
FEDERAL INCOME TAX DEDUCTIBLE ^b						
Alabama	1.5%	\$ 1,000	5.0%	\$ 5,000	4	\$1,500 \$300
Arizona	1.3	1,000	5.9	7,000	8	1,000 600
Colorado ^c	3.0	1,000	8.0	10,000	11	750 ^e 750 ^e
Delaware	1.5	1,000	11.0	100,000	11	600 600
Idaho ^c	2.5	1,000	9.0	5,000	6	10 ^f 10 ^f
Iowa	0.75	1,000	4.5	9,000	6	15 ^f 15 ^f
Kansas	2.5	2,000	6.5	7,000	5	600 600
Kentucky	2.0	3,000	6.0	8,000	5	20 ^f 20 ^f
Louisiana	2.0	10,000	6.0	50,000	3	2,500 ^a 400
Massachusetts ^d	2.5	Flat Rate				2,000 ^e 400 ^e
Minnesota ^c	1.5	500	12.0	20,000	11	19 ^f 19 ^f
Missouri	1.0	1,000	4.0	9,000	7	1,200 400
Montana	1.1	1,000	7.9	7,000	6	600 600
New Mexico	1.5	10,000	6.0	100,000	4	600 600
North Dakota	1.0	3,000	11.0	15,000	7	600 ^a 600
Oklahoma	1.0	1,500	6.0	7,500	6	1,000 500
Oregon	3.0	500	9.5	8,000	7	600 600
South Carolina	2.0	2,000	7.0	10,000	6	800 800
Utah	2.0	1,000	6.5	5,000	6	600 600
FEDERAL INCOME TAX NOT DEDUCTIBLE						
HAWAII	2.25	500	11.0	30,000	11	600 ^e 600 ^e
Alaska 16% of Federal tax payable on Federal rates in effect 12/31/63						
Arkansas	1.0	3,000	5.0	25,000	5	17.50 ^f 6 ^f
California	1.0	2,500	7.0	15,000	7	1,500 600
Georgia	1.0	1,000	6.0	10,000	6	1,500 600 ^g
Indiana	2.0	Flat Rate				1,000 ^{a,e} 500 ^e
Maryland	3.0	Flat Rate				800 800
Mississippi	2.0	5,000	3.0	5,000	2	5,000 ^a 0
New Hampshire	4.25	on interest and dividend income in excess of \$600				
New Jersey	2.0	1,000	10.0	15,000	9	600 600
New York	2.0	1,000	10.0	15,000	9	600 600
North Carolina	3.0	2,000	7.0	10,000	5	1,000 300
Tennessee	4 or 6	applies only on stocks and bonds income in excess of \$25				
Vermont	2.0	1,000	7.5	5,000	4	500 500
Virginia	2.0	3,000	5.0	5,000	3	1,000 200
West Virginia	1.2	2,000	5.5	200,000	24	600 600
Wisconsin	2.7	1,000	10.0	14,000	15	10 ^f 10 ^f
Dist. Columbia	2.5	2,000	5.0	10,000	6	1,000 500

- a. Double exemption or credit for joint returns except: \$2,000 in Indiana; \$7,000 in Mississippi; \$1,500 in North Dakota. In Louisiana, exemption applies against first \$10,000 of net taxable income before exemptions.
- b. Limited to federal tax on income taxed by the state in 13 states. Limited to \$300 on single or \$600 on joint return in Delaware; to \$500 in South Carolina; to amount paid on business income in Massachusetts.
- c. In addition to normal tax, Colorado imposes a 2% surtax on certain incomes above \$5,000; Idaho levies a \$10 excise tax on each return except blind persons on public welfare; Minnesota taxes first \$1,000 of gross income at 1% to increase tax to no more than \$10 if tax is less than \$10.
- d. Tax applies to business or employment income. Other rates are 1.5% on annuities and 6% on interest, dividends and gain on sale of intangibles. Additional 23% surtax imposed.
- e. Colorado, Hawaii, Indiana and Massachusetts allow additional tax credits to be deducted from net income liabilities as follows: Colorado, \$7 per allowable personal exemption to offset sales tax on food; Hawaii permits three kinds of graduated credits ranging from \$50.00 to \$0.45 (see Table 27, page 33); Indiana grants a credit equal to \$6 per person to offset food and drug taxation; Massachusetts provides a \$4 credit for every qualified income taxpayer whose income together with his spouse does not exceed \$5,000; \$4 also goes to the spouse and \$8 for each qualified dependent.
- f. Deducted from computed tax liability.
- g. Increased personal exemption for college student dependents, physically handicapped and mentally retarded dependents - \$1,200.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; Tax Administrators News, Federation of Tax Administrators.

TABLE 26
STATE CORPORATION NET INCOME TAX
 Rates and Estimated Burden on Selected Incomes
 January 1, 1967

State	Tax Rate	Net Operating Loss	Estimated State Income Tax on Net Taxable Income of ^a			
			\$5,000	\$50,000	\$500,000	\$1,000,000
FEDERAL CORPORATION TAX DEDUCTIBLE ^b						
Alabama	5%	None	\$ 188	\$ 1,584	\$ 12,987	\$ 25,658
Arizona ^c	1.3% on 1st \$1,000					
	6.6% over \$6,000	CF-5, CB-1	105	1,901	16,832	33,423
Iowa	4%	CF-5, CB-3	151	1,274	10,443	20,631
Kansas	4.5%	CF-5	170	1,429	11,718	23,151
Kentucky	5% on 1st \$25,000					
	7% over \$25,000	CF-1 ⁱ	188	1,713	17,517	35,078
Louisiana	4% ^f	None	35	1,156	10,325	20,513
Minnesota	7.5%, Min. \$109	CF-5, CB-3	276	2,346	19,237	38,005
Missouri	2%	None	77	643	5,275	10,422
New Mexico	3%	CF-5, CB-3	114	960	7,872	15,552
North Dakota ^c	3% on 1st \$3,000					
	6% over \$15,000	CF-4	122	1,639	15,254	30,382
Oklahoma	4%	None	151	1,274	10,443	20,631
Utah ^d	6%, Min. \$10	None	224	1,891	15,506	30,634
Wisconsin ^c	2% on 1st \$1,000					
	7% over \$6,000	CF-2	134	2,780	29,450	59,083
FEDERAL CORPORATION TAX NOT DEDUCTIBLE						
HAWAII						
	5.85% to \$25,000					
	6.435% over \$25,000	CF-1	293	3,071	32,029	64,204
Alaska	18% of Federal ^h	CF-5, CB-3	270	3,690	45,810	92,610
Arkansas ^c	1% on 1st \$3,000					
	5% over \$25,000	CF-3	70	2,050	24,550	49,550
California	5.5%, Min. \$100	None	275	2,750	27,500	55,000
Colorado	5%	CF-5, CB-3	250	2,500	25,000	50,000
Connecticut ^d	5.25%, Min. \$30	None	263	2,625	26,250	52,500
Delaware	5%	CF-5, CB-3	250	2,500	25,000	50,000
Georgia	5%	CF-5, CB-1	250	2,500	25,000	50,000
Idaho	6% Plus					
	\$10 Excise Tax	CF-5, CB-3	310	3,010	30,010	60,010
Indiana ^e	2%	CF-5, CB-3	100	1,000	10,000	20,000
Maryland	5%	None	250	2,500	25,000	50,000
Massachusetts ^d	6.765%, Min. \$100	None	338	3,383	33,825	67,650
Mississippi	2% on 1st \$5,000					
	3% over \$5,000	CF-5	100	1,450	14,950	29,950
Montana	5.25%, Min. \$10	None	263	2,625	26,250	52,500
New Jersey ^d	3.25%	None	163	1,625	16,250	32,500
New York	5.5%, Min. \$25	CF-5, CB-3	275	2,750	27,500	55,000
North Carolina	6%	CF-5	300	3,000	30,000	60,000
Oregon	6%, Min. \$10	CF-5	300	3,000	30,000	60,000
Pennsylvania	6%	None	300	3,000	30,000	60,000
Rhode Island ^d	6%	None	300	3,000	30,000	60,000
South Carolina	5%	CF-3 ⁱ	250	2,500	25,000	50,000
Tennessee	4%	None	200	2,000	20,000	40,000
Vermont	5%, Min. \$25	None	250	2,500	25,000	50,000
Virginia	5%	CF-3	250	2,500	25,000	50,000

NOTE: In certain states, specific credits are allowed against the computed tax. Because of variations, details are not shown.

- Where the federal corporate tax (or portion) is allowed as a deduction, federal and state corporate income taxes (without limit except for Wisconsin) have been deducted before application of the state rate; for Alaska, percentage is applicable on net taxable income before deduction of state tax; and for Indiana, the normal federal base is adjusted (minus U. S. Bond interest plus gifts, charitable contributions and state taxes, etc.) and the state rate applied.
- Limited to federal tax on income taxed by the state, except in Iowa, New Mexico and Utah. Further limited in Wisconsin to 10% of net income before deductions for contributions and federal taxes.
- Rates graduated.
- An alternate method of computation must be used if it yields a greater tax.
- A credit is allowed for taxes due under the adjusted gross income tax but is limited to the amount incurred in the same tax year.
- On net income in excess of that portion of \$3,000 which the taxable net income bears to total income.
- Minimum not payable if gross income is less than \$5,000 and net income is less than \$500.
- 18% of federal tax payable at rates in effect on December 31, 1963.
- Number of years carry forward and/or carry back of net operating loss. In Kentucky carry forward permitted only for new business suffering loss in first year; in South Carolina, for new business if loss occurs during first three years.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc., New York.

TABLE 27
TAXES LEVIED IN HAWAII
As at January 1, 1967

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION*	REPORTS DUE	% OF TOTAL COLLECTIONS*
GENERAL EXCISE (Gross Income) TAX (Chapter 117) - On gross income, gross receipts, or gross proceeds of sales on all business activities at following rates: 2% on commissions received by insurance solicitors; 1/2 of 1% on wholesaling, intermediary service, manufacturing, producing, canning, and blind persons; 4% on retailing of goods and services and other activities. Annual license fee of \$2.50 or \$3.00 is required. <u>Distribution:</u> 0.505% of tax base of those activities subject to rate of 3 1/2% and higher to counties' general funds; balance of collections to state general fund.	Returns due and tax payable on or before the last day of the following month. Annual summary and reconciliation return must be filed by April 20 of the following year.	34.90
USE TAX (Chapter 119) - On tangible personal property imported, or purchased from an unlicensed seller, for use in the State. Tax rates are 1/2 of 1% on goods imported for resale at retail; 4% on all other imports for use or consumption. (Replaces the former Compensating and Consumption Taxes.) <u>Distribution:</u> 0.505% of base to counties' general fund; balance to state general fund.	Returns due and tax payable on or before last day of the following month.	0.85*
FUEL TAX (Chapter 123) - On dealers on gallonage basis as follows: gasoline (rates include 5¢ state tax) Oahu 10¢; Maui 10¢; Hawaii 11¢; Kauai 9¢. Diesel fuel and aviation fuel at 1¢, except when used on highways, then at same rate as gasoline. Aviation fuel at 1¢. <u>Distribution:</u> Aviation fuel tax to state airport special fund; tax on small boat fuel to state general fund; county fuel taxes to county highway funds; all other fuel tax collections to state highway fund.	Returns due on or before the end of the following month.	7.04
MOTOR VEHICLE WEIGHT TAX (Chapter 130) - On weight as follows: commercial vehicle 1 1/2¢ per pound; passenger vehicles 3/4¢ per pound. Minimum annual tax \$12.00 on motor vehicles, minimum \$1.00 on other vehicles. Tax pro-rated over the year, with minimum at \$1.00. <u>Distribution:</u> Counties' highway funds.	Due on or before April 1.	2.30
PUBLIC SERVICE COMPANIES TAX (Chapter 126) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate 5.885%, maximum 8.2% except with respect to land carriers taxed at 5.35%. Utilities are exempt from general excise and property taxes. Public utility airlines, motor carriers and contract carriers taxed at 4% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.	Returns due on or before April 20.	3.43
PUBLIC UTILITY FRANCHISE TAX (Chapter 131) - On gross operating income of certain public utilities (electric and gas companies) at 2 1/2% rate. <u>Distribution:</u> Counties' highway funds.	Returns due within one month after expiration of calendar year.	0.55
LIQUOR TAX (Chapter 124) - On dealers at 20% of wholesale price. Annual permit required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before last day of following month.	2.06
TOBACCO TAX (Chapter 125) - On wholesalers at 40% of wholesale price of all tobacco products. Annual license required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before last day of following month.	1.42
INSURANCE PREMIUMS TAX (Chapter 181) - On gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines insurance, 4.618%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of 1% of gross underwriting profits. These taxes are in lieu of general excise and net income taxes. <u>Distribution:</u> State general fund.	Returns filed on or before April 15 with the Insurance Commissioner.	1.45
PROPERTY TAX (Chapter 128) - On real property, land and improvements. Assessment based on about 70% of "fair market value." In addition to certain exempt properties, a maximum \$4,250 home exemption is granted; additional to persons over age 60 based on adjusted gross income and personal exemptions. Differential rates levied on buildings and real property other than buildings, with a higher tax rate on the latter, to properties classified as residential, hotel-resort, industrial, and commercial. Single rates applicable to all real property in agricultural or conservation - 1966 rates per \$1,000 of net assessed valuation are: Oahu \$19.21, Maui \$15.00, Hawaii \$17.90, and Kauai \$16.50. There is no tax on personal property. <u>Distribution:</u> Respective counties' general funds, and Redevelopment Agencies (Hawaii and Oahu).	Returns filed, if required, on or before January 15. Assessment notices to taxpayers by March 10. Appeals not later than March 20. Net assessable set on or before April 10. Tax rates set on or before May 10.	21.89
CONVEYANCE TAX (Chapter 128-A) - On actual and full consideration paid for transfer of realty, including any liens or encumbrances thereon at the time of sale, a tax of 1/2 mill (.0005) per dollar is imposed. Seal must be imprinted showing amount of tax paid; minimum tax on each transaction is \$1.00. Certain exemptions provided for. <u>Distribution:</u> State general fund.	Not later than 30 days after the taxable transaction.	--
PERSONAL INCOME TAX (Chapter 121) - On net incomes of individuals at graduated rates: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and on excess over \$30,000, 11%. Capital gains taxable at maximum 4%. Federal military pay of residents is taxable. Federal "cost of living" allowances paid to federal civilian employees are taxable. Deductions generally follow federal law, including among others, local taxes paid (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Personal exemptions: individuals \$600 for each federally allowed exemption (except blindness); estates, \$400; trust required to distribute all income, \$200; other trusts, \$80; blind persons \$5,000. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers are required to file estimated income returns and make quarterly payments of estimated taxes. Annual returns required. Income tax credits are granted based on "modified adjusted gross income" and "qualified exemption" and graduated inversely from a maximum \$18 for those with income under \$1,100 to \$0.45 for those with incomes of \$6,300 and over, such credits for and "on account of state consumer-type taxes." Tax credits also granted for school attendance, graduated inversely based on dependent child in grades kindergarten through twelve, ranging from \$20 to \$2 per exemption, and for each personal exemption attending institution of higher education, ranging from \$50 to \$2 per exemption. <u>Distribution:</u> State general fund.	Returns due 20th day of fourth month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.	18.06
CORPORATE INCOME TAX (Chapter 121) - On net incomes of corporations at 5.85% on first \$25,000, and 6.435% on excess over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations, local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Estimates of income due 20th of September and January.	3.80
BANKS AND OTHER FINANCIAL INSTITUTIONS TAX (Chapter 127) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations not taxed under the general excise or income tax laws. Tax is in lieu of all other taxes except real property. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.	Returns on or before April 20th, or 20th of 4th month after close of fiscal year. Other installments due on 20th of 2nd, 5th, and 8th months thereafter.	0.54
INHERITANCE AND ESTATE TAXES (Chapter 122) - Tax on shares of net estate having situs in Hawaii. Requests to (a) spouse, exemption \$20,000, with rates graduated from 2% on first \$15,000 to 6% over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, with rates graduated from 1 1/2% on first \$15,000 to 7 1/2% over \$250,000; (c) all others, exemption \$500, with rates graduated from 3 1/2% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.	Executor or administrator to decedent's estate to file a return. Payment due within 18 months after death.	0.55
LICENSES, FEES AND PERMITS - Various business and occupation, as well as non-business licenses, fees and permits are imposed either by the state or county governments. <u>Distribution:</u> To state and counties' general and special funds, depending on levy.		1.16

NOTE: As in other states, all federal taxes are applicable in Hawaii.

a. Legal reference is to Revised Laws of Hawaii, 1955, as amended.

b. Based on fiscal 1966 state and city-county collections (excluding Unemployment Compensation) and calendar 1965 county collections.

c. The 4 1/2% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

d. Act 49, SLH 1966, authorized the counties to set rates without limitation. Rates shown are for Honolulu. Maui, Hawaii and Kauai County retained the former state set rates of 1¢ (commercial) and 1/2¢ (passenger) and a \$6.00 minimum.

e. Collections include Compensating and Consumption Taxes.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Revised Laws of Hawaii, 1955, as amended; and financial reports of the State, City and County of Honolulu, and various counties.

TABLE 28
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
All States — Fiscal Years 1965 and 1966

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^c			
	Fiscal 1965		Fiscal 1966 ^b		% Change from 1965	1965		1966	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$297.91	8	\$365.12	3	22.56	10.74	22	12.68	12
U.S. AV.	266.11	--	296.41	--	11.39	10.32	--	10.79	--
Ala.	167.55	49	181.34	51	8.23	9.43	37	9.49	38
Alaska	249.80	27	278.90	29	11.65	8.11	51	8.75	48
Ariz.	266.45	20	305.90	19	14.81	11.73	9	12.91	10
Ark.	159.47	51	194.35	47	21.87	9.16	42	10.53	24
Calif.	379.29	1	409.27	2	7.90	12.11	6	12.56	13
Colo.	291.93	10	352.85	5	20.87	11.41	16	13.02	9
Conn.	291.04	11	322.84	13	10.93	9.00	45	9.49	39
Del.	302.05	5	319.20	15	5.68	9.68	32	9.41	42
Fla.	233.01	34	244.47	38	4.92	10.20	26	10.09	32
Ga.	190.74	43	207.87	44	8.98	9.52	33	9.63	36
Idaho	245.27	29	321.78	14	31.19	11.51	12	13.44	4
Ill.	266.30	21	296.11	22	11.19	8.73	47	9.03	46
Ind.	257.19	25	287.34	25	11.72	9.90	30	10.10	31
Iowa	275.94	17	349.82	7	26.77	11.54	11	13.07	8
Kans.	273.34	18	355.34	4	30.00	10.99	19	13.46	2
Ky.	174.89	47	193.91	48	10.88	9.27	39	9.48	40
La.	222.04	37	246.67	36	11.09	11.47	13	11.93	17
Me.	233.18	33	256.30	32	9.92	10.99	18	11.26	21
Md.	261.06	24	283.47	28	8.58	9.23	40	9.45	41
Mass.	302.03	6	344.47	9	14.05	10.38	24	11.29	20
Mich.	289.66	12	312.10	16	7.75	10.45	23	10.37	26
Minn.	299.25	7	352.42	6	17.77	12.26	4	13.22	6
Miss.	169.89	48	182.98	49	7.70	11.44	14	11.38	19
Mo.	222.67	36	249.25	34	11.94	9.06	44	9.36	44
Mont.	264.87	22	304.96	20	15.14	11.75	8	12.51	14
Neb.	219.75	39	246.36	37	12.11	9.22	41	9.37	43
Nev.	321.82	3	337.35	11	4.83	9.96	28	10.19	30
N. H.	220.95	38	247.33	35	11.94	9.10	43	9.71	35
N. J.	268.65	19	285.65	26	6.33	8.75	46	8.82	47
N. M.	243.15	31	262.37	31	7.90	11.63	10	11.96	16
N. Y.	372.10	2	440.96	1	18.51	11.90	7	13.45	3
N. C.	188.30	44	208.84	43	10.91	9.82	31	10.23	28
N. D.	248.32	28	254.79	33	2.61	12.47	3	11.18	22
Ohio	225.26	35	242.65	39	7.72	8.53	48	8.58	49
Okla.	215.93	40	237.09	40	9.80	10.23	25	10.36	27
Ore.	280.72	14	293.40	23	4.52	10.80	21	10.63	23
Pa.	245.05	30	262.42	30	7.09	9.47	36	9.55	37
R. I.	262.74	23	288.24	24	9.71	9.91	29	10.21	29
S. C.	160.82	50	182.82	50	13.68	9.48	35	9.90	33
S. D.	240.71	32	300.19	21	24.71	12.82	2	13.56	1
Tenn.	178.24	46	196.29	46	10.13	9.51	34	9.75	34
Texas	207.05	41	217.03	41	4.82	9.38	38	9.28	45
Utah	254.61	26	285.23	27	12.03	11.23	17	12.11	15
Vt.	277.84	15	310.10	17	11.61	13.04	1	13.41	5
Va.	188.18	45	205.90	45	9.42	8.31	49	8.51	50
Wash.	294.06	9	341.71	10	16.20	10.83	20	11.76	18
W. Va.	191.97	42	212.24	42	10.56	10.15	27	10.47	25
Wisc.	309.53	4	346.34	8	11.89	12.22	5	12.71	11
Wyo.	277.76	16	334.46	12	20.41	11.44	15	13.08	7
D. C.	288.39	13	306.93	18	6.43	8.18	50	8.28	51

- a. Population excluding armed forces overseas for July 1, 1965 and 1966 as estimated by the U. S. Department of Commerce.
- b. Computed from preliminary State Tax Collections according to percentages estimated by the U. S. Department of Commerce for fiscal 1965.
- c. Fiscal year taxes as a percent of prior calendar year personal income.

SOURCE: State Tax Collections in 1966, Governmental Finances in 1963-64, and 1964-65, Survey of Current Business, August, 1966, U. S. Department of Commerce; Department of Budget & Finance, State of Hawaii.

TABLE 29
FEDERAL GRANTS TO HAWAII
As Reported by State Comptroller
Selected Fiscal Years

Purpose	1956	1961	1964	1965	1966
Highways	\$ 2,582,756	\$ 4,207,323	\$ 8,610,277	\$11,050,712	\$18,013,841
Airports	166,528	532,307	309,278	2,075,178	388,688
National Guard	5,279,515	18,378,405	17,039,695	10,571,828	12,438,746
Health & Hospital					
Hospital Construction	--	1,169,281	613,641	373,885	722,914
Public Health	489,020	665,916	984,949	1,347,276	1,651,950
Hansen's Disease	1,056,807	1,150,842	1,562,614	1,194,460	845,953
Education					
Elem.-Secondary Act	--	--	--	--	2,801,500
Other Education	1,993,177	7,631,051	12,134,049	13,844,412	16,737,196
School Construction	2,031,670	2,719,433	395,501	201,656	268,233
Public Welfare					
Dependent Children	2,425,202	2,123,596	3,774,991	3,397,601	4,413,182
Aged and Others	1,241,406	1,319,186	2,809,009	2,635,247	3,939,984
Veterans' Assistance	957,232	911,405	--	--	--
Natural Resources	596,779	950,072	1,147,467	1,262,780	1,334,965
Employment Security	719,889	1,189,439	1,754,425	1,573,452	2,158,601
Unemp. Comp. Benefits	--	--	1,325,182	1,135,197	1,227,547
Disaster Relief	--	1,088,551	--	190,231	--
East-West Center	--	1,400,205	3,860,276	5,103,252	5,255,843
Peace Corps	--	--	1,111,388	1,129,397	1,566,278
Econ. Opportunity Act	--	--	--	323,483	2,449,482
Miscellaneous	226,423	1,073,356 ^a	932,955	1,152,668	659,177
Total	\$19,766,404	\$46,510,368	\$58,365,697	\$58,562,715	\$76,874,080

a. Includes \$480,000 for faculty housing at University of Hawaii.

SOURCE: Annual Reports of the Department of Accounting and General Services, State of Hawaii.

TABLE 30
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Source	1956	1961	1964	1965	1966 ^e
Indiv. Income & Employment ^a	\$100,847,000	\$185,655,000	\$225,116,000	\$218,295,000	\$240,711,000
Corp. Income & Excess Profits	30,846,000	42,657,000	52,416,000	53,039,000	63,323,000
Admissions	1,134,000	687,000	963,000	1,128,000	162,155
Manufacturer's Excise	88,000	365,000	244,000	362,000	302,000
Retailer's Excise	980,000	1,337,000	1,718,000	1,977,000	409,348
Alcohol ^b	1,307,000	1,632,000	2,045,000	2,860,000	3,548,000
Communications	1,231,000	2,237,000	2,798,000	3,104,000	2,748,211
Transportation of Persons ^c	1,151,000	1,411,000	520,000	599,000	626,760
Estate	1,621,000	4,059,000	3,339,000	5,388,000	5,672,000
Gift	416,000	474,000	917,000	584,000	2,639,000
Tobacco ^b	25,000	14,000	11,000	13,000	11,000
Unemployment Insurance	612,000	944,000	2,164,000	1,422,000	1,536,000
All Others ^d	435,000	886,000	1,202,000	1,393,000	1,925,526
Total	\$140,693,000	\$242,358,000	\$293,453,000	\$290,164,000	\$323,614,000

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes tax on transportation of property prior to 1961.

d. Includes stamp taxes, club dues, initiation fees and others.

e. Preliminary data from District Director, Internal Revenue Service, Honolulu.

SOURCE: Internal Revenue Service, U. S. Treasury Department.

HOW GOVERNMENT SPENDS ITS MONEY

HAWAII STATE AND COUNTIES

Government expenditures of the state and county governments totalled \$388.2 million in fiscal 1966 (page 39). Education spent the largest amount - \$127.8 million. This money went for public schools, libraries and the University of Hawaii and represented 32.9% of all expenditures. Health, hospital and welfare payments combined took the next largest share of governmental dollars - 14.0% or \$54.4 million. The cost of public safety (including police, fire and National Guard) amounted to \$40.5 million (10.4%). Fiscal 1966 expenditures were \$71.5 million above 1965 - an increase of 22.6%.

Per capita direct general expenditures in Hawaii (state and counties) amounted to \$494. In comparison, the U. S. average totaled \$387 for the same period (page 44). Hawaii ranks fifth highest in the nation on a per capita basis.

Compensation of public employees on an average monthly basis is above that of most other states. Hawaii's public employees earned an average \$536 per month, while the average for the country was \$490 per month (page 49). Only five other states and the District of Columbia paid public employees higher average monthly compensation.

STATE OF HAWAII

State operating expenditures totalled \$303.6 million in fiscal 1966 (page 38). This \$74.6 million - 32.6% increase - is due in part to the transfer on July 1, 1965 of certain county functions. Public education - public schools, libraries and the University of Hawaii accounted for 41.6% of all state government expenditures. Outlays for conservation of health, hospitals and public assistance were 14.1% of the total expended.

There was a surplus of \$12.9 million in the general fund on June 30, 1966 (page 40). It is anticipated the state will utilize the surplus through greater reliance on cash for capital improvements.

THE COUNTIES

County governments spent \$102.1 million during the last fiscal period (pages 42-43). Public safety costs continued to top all others with a total \$22.2 million (21.7%). Expenditures for debt - principal repayments and interest costs - accounted for the next largest object of expenditure; \$16.2 million (15.9%) was devoted to this area. The cost of running the county governments, including general governmental control and staff agencies, rose to \$11.3 million - 11.1% of total expenses.

City and County of Honolulu costs totalled \$71.8 million and amounted to 70.3% of the four county total. Of this amount, \$17.1 million was spent for police, fire and other public safety in Honolulu, or 23.8%. Honolulu spent \$13.4 million (18.7%) for debt service.

Maui County spent \$9.9 million. Hospital and public welfare payments totalled \$2.8 million (28.5%) and was the largest object of expense. Public safety cost Maui \$1.7 million (17.1%).

Hawaii County expended \$15.4 million. Of this amount, 21.2% (\$3.3 million) was used to pay for general government costs. Close behind were hospital and welfare outlays totalling \$3.0 million (19.8%).

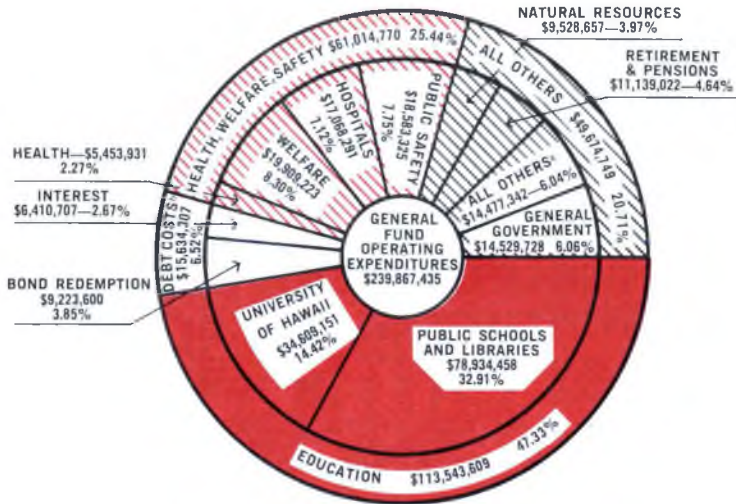
Kauai County spent the same amount - \$5.1 million - as it did during the previous fiscal period. Public safety costs still headed the list on Kauai; over one-fourth (\$1.3 million) went to this function. Highway expenditures amounted to \$0.8 million (16.4%).

CHART 7

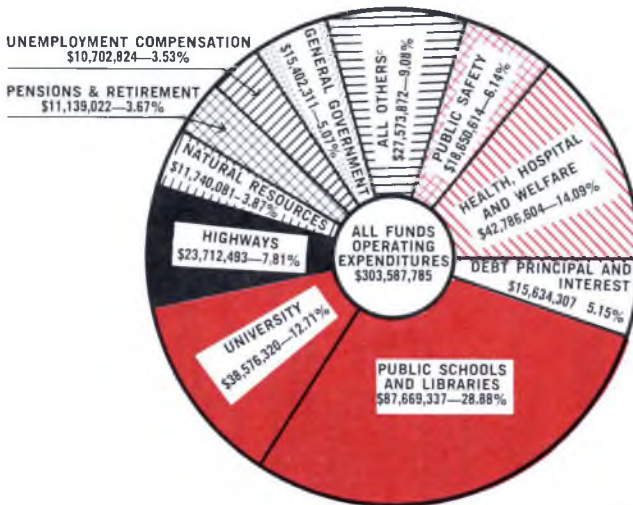
HOW STATE GOVERNMENT DOLLARS ARE SPENT

Operating Expenditures — By Functions
State of Hawaii — Fiscal Year 1966

STATE GENERAL FUND ONLY



STATE GENERAL AND SPECIAL FUNDS



- Includes general funds for highways, utilities, recreation, unemployment compensation, and others.
- Debt costs for highway revenue bonds included in highways, and for harbor, airport and other bonds reimbursable from special funds included in all others.
- Includes harbors, airports, homesteading, land development, public housing, recreation, and other miscellaneous expenditures.

SOURCE: Department of Accounting and General Services, State of Hawaii; see also Table 31.

TABLE 31
STATE GOVERNMENT OPERATING EXPENDITURES
State of Hawaii — Selected Fiscal Years^a

Functions	1956	1961	1964	1965	1966
General Government - Control	\$ 1,288,397	\$ 3,963,776	\$ 3,593,448	\$ 4,441,709	\$ 5,543,429
- Staff	3,609,822	7,779,240	9,085,236	9,940,220	9,858,882
Public Safety - Police & Fire	139,062	160,112	66,774	63,863	72,549
- Other Protection	8,395,245	24,775,439	22,933,423	16,107,114	18,578,065
Highways	8,930,433	11,129,839	14,770,296	17,685,546	23,712,493
Natural Resources	2,872,151	8,620,341	9,384,246	8,910,373	11,740,081
Health and Sanitation	3,514,273	4,019,675	4,360,137	4,496,612	5,483,921
Hospital and Institutions	7,884,676	11,347,718	12,433,400	11,951,948	17,177,652
Public Welfare	7,945,287	9,978,876	14,803,755	14,930,618	20,125,031
Education - University	4,743,765	13,097,366	26,886,795	28,500,490	38,576,320
- Public Schools	25,680,786	51,282,215	55,267,447	59,474,659	85,515,497 ^e
- Public Libraries	669,084	1,664,507	1,947,677	1,882,057	2,153,840
Recreation	168,346	1,102,551	504,855	478,437	439,107
Utilities & Other Enterprises	4,690,168	8,616,907	9,378,527	7,977,221	7,621,053
Interest ^b	1,149,190	3,480,078	4,402,941	5,617,357	6,410,707
Bond Redemption ^b	2,964,000	6,072,000	7,537,000	8,648,000	9,223,600
Retirement and Pension	1,859,757	5,937,807	10,504,603	10,529,379	11,139,022
Employees' Health & Hosp. Ins.	--	--	1,904,669	2,041,443	1,940,705
Salary Increases & Adjustment ^c	684,863	--	262,413	--	2,513,611
Unemployment Compensation	4,547,348	8,556,103	12,886,543	10,982,661	10,702,824
Miscellaneous ^c	2,931,365	7,306,120	4,234,267	4,356,202	5,696,282
Grants-in-Aid to Counties	--	--	--	--	9,363,114 ^f
Operating Expenditures ^d	\$94,668,018	\$188,890,670	\$227,148,452	\$229,015,909	\$303,587,785

NOTE: Data do not correspond to those in Table 32 as intergovernmental transfers have not been eliminated.

- Includes present general and special funds with corresponding accounts for previous periods. Interfund transfers have been eliminated to avoid duplication.
- Debt service charges reimbursable from highway funds included under highways; from airport funds included under utilities; from Sand Island receipts, Land Revolving fund and Veterans' Loan Fund included under Miscellaneous.
- Data not allocated to functions.
- Includes cash expenditures for capital improvements.
- Includes \$133,657 for other educational activities, such as, commissions, compacts and a public education study.
- For further explanation and amounts by county see Table 13, page 20.

SOURCE: Annual Reports of the Comptroller, Department of Accounting & General Services, State of Hawaii.

TABLE 32
GOVERNMENT EXPENDITURES IN HAWAII
 State of Hawaii and City and County of Honolulu: Fiscal 1966
 Other Counties: Calendar 1965 (All Funds)^a

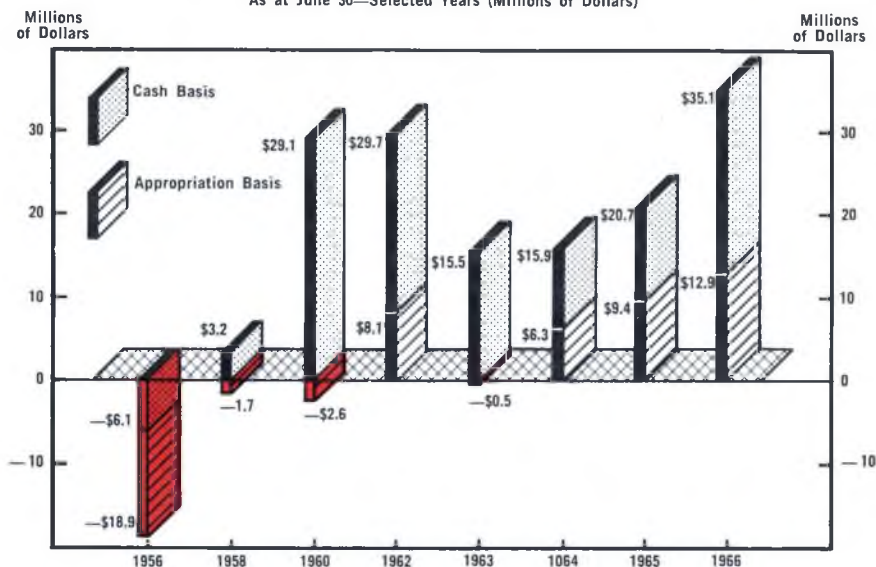
Object of Expenditure	State	C & C of Honolulu	Maui	County of Hawaii	Kauai	Totals
General Government						
Control	\$ 5,543,429	\$ 737,412	\$ 190,979	\$ 143,964	\$ 158,744	\$ 6,774,528
Staff Agencies	9,858,882	5,743,386	764,649	1,882,973	414,076	18,663,966
Public Safety & Correction						
Police and Fire	72,549	13,819,513	1,511,791	1,955,294	1,178,595	18,537,742
Other Protection	18,578,065	3,061,590	153,765	113,760	96,404	22,003,584
Highways	23,687,493	6,343,983	1,152,445	1,471,684	801,547	33,457,152
Devel. & Cons. Natural Resources	11,740,081	--	--	--	--	11,740,081
Health and Sanitation	5,483,921	6,479,370	294,998	157,212	113,747	12,529,248
Hospitals and Institutions	17,132,652	--	2,497,872	2,038,458	13,545	21,682,527
Public Welfare	20,125,031	20,138	20,889	4,738	1,836	20,172,632
Education: University	38,528,816	--	--	--	--	38,528,816
Public Schools	85,515,497	162,265	414,768	874,353	193,225	87,160,108
Public Libraries	2,153,840	--	--	--	--	2,153,840
Recreation	439,107	4,698,227	494,598	621,916	318,428	6,572,276
Utilities & Other Enterprises	7,621,053	--	--	--	--	7,621,053
Interest Expense ^b	5,383,189 ^d	4,893,993	265,255	582,245 ^e	128,701	11,253,383
Bond Redemption ^b	6,473,103 ^d	8,543,209	511,404	1,025,511 ^e	213,373	16,766,600
Retirement and Pension ^b	11,139,022	3,762,137	644,533	996,777	473,540	17,016,009
Unemployment Compensation	10,702,824	--	--	--	--	10,702,824
Miscellaneous	10,140,561	867,383	115,783	164,461	65,835	11,354,023
Cash for Capital Improvements ^b	--	11,094,647	--	--	--	11,094,647
Act 155 - Grants-in-Aid	9,363,114	--	--	--	--	9,363,114
Sub-Total	\$299,682,229	\$70,227,253	\$9,033,729	\$12,033,346	\$4,171,596	\$395,148,153
Less: Act 155	--	1,489,465	1,216,709	1,698,181	1,021,941	5,426,296
State Salary Grants ^c	--	1,412,929	32,056	43,103	16,029	1,504,117
Total	\$299,682,229	\$67,324,859	\$7,784,964	\$10,292,062	\$3,133,626	\$388,217,740

- a. Data do not correspond to those in Tables 31 and 34-37, since intergovernmental transfers have been eliminated (by subtracting applicable receipts from other governmental units or agencies) to avoid duplication. Excludes expenditures from bond, improvement district, trust (except liquor and motor vehicle dealers' commissions) and water supply funds.
- b. Amounts not allocated to functions.
- c. Details by object of expenditure not available. Other grants have been deducted from specific expenditures to avoid duplication.
- d. Includes interest and redemption costs on veterans' bonds, Sand Island and other land development bonds which are reimbursable from loan and interest revenues of the Veterans' Farm and Home Loan Fund, and sale and/or lease of Sand Island and other public lands.
- e. Includes interest and redemption payments on general obligation bonds for water purposes not directly paid from water supply revenues.

SOURCE: State Department of Accounting and General Services, City & County Department of Finance; and County Auditors.

CHART 8

GENERAL FUND FINANCIAL POSITION
 State of Hawaii—Cash and Unappropriated Surpluses and Deficits
 As at June 30—Selected Years (Millions of Dollars)



SOURCE: Table 33

TABLE 33
HAWAII STATE GENERAL FUND FINANCES
 Fiscal Years Ending June 30
 (In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Balance
1956	\$ 62,130	\$ 60,190	\$ 1,940	-\$ 6,093	\$12,822	-\$18,915
1957	67,851	65,681	2,170	- 3,923	10,682	- 14,605
1958	82,757	75,627	7,130	3,207	4,923	- 1,716
1959	99,087	83,664	15,423	18,630	7,276	11,354
1960	121,418	110,954	10,464	29,094	31,731	- 2,637
1961	154,012	149,737	4,275	33,369	20,864	12,505
1962	163,501	167,220	- 3,719	29,650	21,516	8,134
1963	168,519	182,713	- 14,194	15,456	16,001	- 545
1964	176,198	175,779	419	15,875	9,617	6,258
1965	182,296	177,439	4,857	20,732	11,314	9,418
1966	258,327	243,926	14,401	35,133	22,283	12,850

- a. Includes federal funds earmarked for specific purposes. 1961 and subsequent data include certain revenues and expenditures formerly under special funds, such as federal funds for Hawaii National Guard, or in funds not covered in the treasury.

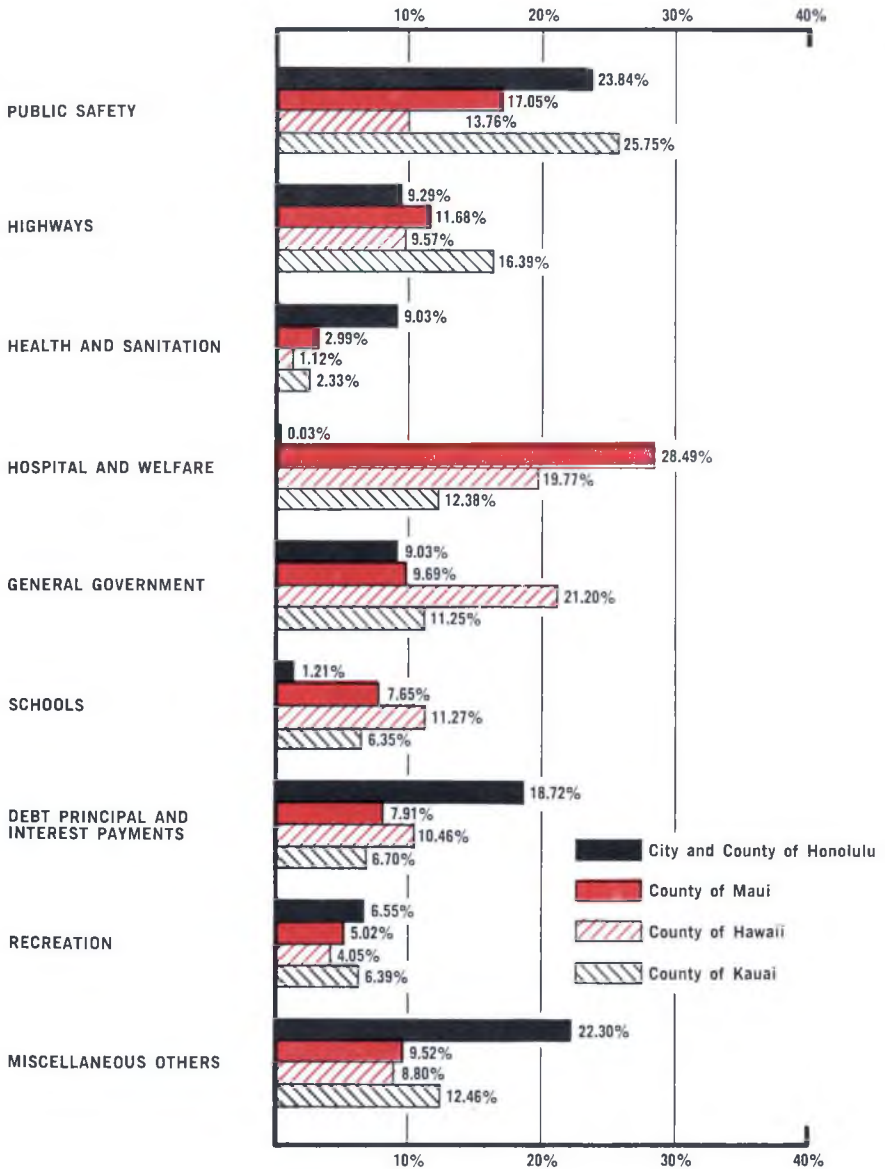
SOURCE: Department of Accounting and General Services, State of Hawaii.

CHART 9

OBJECTS OF COUNTY GOVERNMENT EXPENDITURES

Percentage Distribution — By Counties

Honolulu Fiscal 1966; Other Counties Calendar 1965



SOURCE: Tables 34-37 inclusive

TABLE 34
OPERATING EXPENDITURES - CITY AND COUNTY OF HONOLULU
 Selected Years - All Funds^a

Object of Expenditure	Calendar Years		Fiscal Years		
	1955	1960	1964	1965	1966
General Government					
Control	\$ 315,226	\$ 493,821	\$ 1,167,320	\$ 1,218,722	\$ 737,412
Staff	2,203,922	3,570,940	5,089,217	5,224,686	5,743,386
Public Safety					
Police & Fire	5,213,636	7,861,075	10,818,084	11,674,742	14,046,526
Other Protection	856,697	1,642,684	2,528,951	3,088,973	3,061,590
Highways	4,784,286	4,614,772	5,448,625	5,514,009	6,665,550
Health & Sanitation	2,232,903	4,527,440	5,991,407	6,440,713	6,479,370
Hospital & Institutions	(c)	50,864	63,456	63,456	--
Public Welfare	1,510,354	1,908,229	940,974	941,084	20,138
Public School	3,995,567	6,885,463	5,922,789	6,627,900	870,263
Recreation	1,823,202	2,383,930	3,297,950	4,117,045	4,698,227
Interest	959,449	3,248,184	4,004,072	4,831,218	4,893,993
Bond Redemption	1,572,894	3,937,456	6,247,509	7,080,711	8,543,209
Pension & Retirement ^b	1,394,489	2,200,330	3,415,973	3,705,102	4,040,999
Pay Adjustment ^b	75,430	--	--	--	--
Miscellaneous	256,021	240,577	347,218	392,086	867,383
Cash Capital Improvement	--	4,632,109	6,972,426	7,308,069	11,094,647
Total	\$27,194,076	\$48,197,874	\$62,255,971	\$68,228,516	\$71,762,693

NOTE: Data not comparable to Table 32, wherein intergovernmental transfers have been excluded.

- a. Includes all funds expended by counties, including state-aid grants to counties. Interfund transfers have been eliminated to avoid duplication. Data exclude certain bond and revolving fund expenditures, loan payments and urban redevelopment real estate purchases.
- b. Amounts not allocated by function.
- c. General hospital amount not shown in reports.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES - COUNTY OF MAUI
 Selected Years - All Funds^a

Object of Expenditure	Calendar Years				
	1955	1960	1963	1964	1965
General Government					
Control	\$ 85,232	\$ 142,725	\$ 181,352	\$ 180,641	\$ 190,979
Staff	266,071	612,972	685,213	774,577	764,649
Public Safety					
Police & Fire	761,555	1,100,897	1,343,383	1,477,714	1,511,791
Other Protection	49,030	123,322	167,130	104,445	169,886
Highways	692,347	975,070	1,078,253	1,069,614	1,152,445
Health & Sanitation	134,192	250,563	259,297	286,106	294,998
Hospital & Institutions	1,145,450	1,914,994	2,391,780	2,662,665	2,789,456
Public Welfare	105,455	143,060	32,612	25,976	20,889
Public Schools	385,870	607,255	670,534	818,340	754,508
Libraries	--	--	--	--	--
Recreation	156,528	286,573	413,906	459,553	494,598
Utilities	75,000	220,485	--	--	--
Interest	134,894	181,925	220,506	245,628	265,750
Bond Redemption	276,981	320,558	416,804	514,404	514,404
Pension & Retirement	422,299	584,723	771,126	786,032	823,284
Pay Adjustment ^b	16,470	--	--	--	--
Miscellaneous	26,088	80,641	70,542	112,807	115,783
Total	\$4,733,462	\$7,545,763	\$8,702,438	\$9,518,502	\$9,863,420

NOTE: See Table 34 for footnotes.

SOURCE: Annual Reports of the Auditor, County of Maui, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES - COUNTY OF HAWAII
Selected Years - All Funds^a

Object of Expenditure	Calendar Years				
	1955	1960	1963	1964	1965
General Government					
Control	\$ 98,670	\$ 153,145	\$ 184,890	\$ 178,211	\$ 143,964
Staff	437,060	890,768	1,535,220	2,272,501	3,116,373
Public Safety					
Police & Fire	956,554	1,530,721	1,794,369	1,873,065	1,972,442
Other Protection	70,122	44,066	359,600	149,550	143,898
Highways	908,093	1,271,671	1,354,490	1,386,268	1,471,684
Health & Sanitation	83,565	80,678	188,266	121,355	172,212
Hospital & Institutions	2,002,681	2,437,275	2,883,075	3,116,119	3,032,427
Public Welfare	145,140	264,082	4,244	7,557	7,447
Public School	711,918	913,649	1,683,054	2,187,514	1,732,869
Utilities	--	21,167	--	--	--
Recreation	314,024	477,869	559,078	570,154	621,916
Interest	72,403	202,287	345,601	415,015	582,245
Bond Redemption	215,523	312,915	567,211	683,510	1,025,511
Pension & Retirement	516,650	747,963	1,020,325	1,072,925	1,183,695
Pay Adjustment ^b	58,474	--	38,529	--	--
Miscellaneous	62,673	201,266	190,189	148,694	169,461
Total	\$6,653,550	\$9,549,522	\$12,708,141	\$14,182,438	\$15,376,144

a. All funds expended by county, including state aid grants. Interfund transfers have been eliminated to avoid duplication. Data exclude certain revolving and bond fund expenditures and loan repayments. Not comparable to data presented in Table 32, wherein inter-governmental transfers are excluded.

b. Amounts not allocated by function.

SOURCE: Auditor's Annual Reports, County of Hawaii, State of Hawaii.

TABLE 37
OPERATING EXPENDITURES - COUNTY OF KAUAI
Selected Years - All Funds^a

Object of Expenditure	Calendar Years				
	1955	1960	1963	1964	1965
General Government					
Control	\$ 76,755	\$ 129,495	\$ 153,907	\$ 148,044	\$ 158,744
Staff	165,810	357,353	369,700	387,217	416,086
Public Safety					
Police & Fire	597,390	885,985	1,109,190	1,136,041	1,195,659
Other Protection	51,642	35,529	85,963	139,811	119,692
Highways	688,379	746,108	782,752	794,115	837,461
Health & Sanitation	78,875	135,628	119,688	111,358	119,006
Hospital & Institutions	428,677	530,494	677,390	720,296	630,442
Public Welfare	80,407	160,259	3,910	3,662	1,836
Public School	248,310	396,798	473,455	430,581	324,321
Libraries	12	12	--	--	--
Recreation	142,709	197,921	247,426	251,815	326,171
Interest	77,867	115,323	94,447	92,844	128,701
Bond Redemption	166,267	219,158	230,373	230,027	213,373
Pension & Retirement	205,576	354,647	527,744	547,259	552,393
Pay Adjustment ^b	37,639	--	--	--	--
Miscellaneous	48,754	63,383	104,115	83,025	84,035
Total	\$3,095,069	\$4,328,093	\$4,980,060	\$5,076,095	\$5,107,920

NOTE: See Table 36 for footnotes.

SOURCE: Auditor's Annual Reports, County of Kauai, State of Hawaii.

TABLE 38
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Governments — Fiscal 1965^a

State	Total	Public Schools	Higher Educ.	High-ways	Health & Welfare ^b	Police & Fire	General Control ^c	Int. on Debt	All Other ^d
Alaska	\$928.46	\$182.54	\$64.65	\$326.69	\$ 63.70	\$21.50	\$36.84	\$26.48	\$206.17
Nev.	635.54	175.45	24.51	167.42	80.36	34.29	28.08	15.03	110.32
Wyo.	611.85	149.91	55.50	225.02	72.34	16.90	18.44	7.21	66.47
Calif.	533.58	158.96	43.87	61.12	99.82	29.03	21.43	14.36	102.23
HAWAII	494.40	117.57	40.79	50.99	78.92	24.99	23.65	21.35	136.09
Colo.	480.59	158.37	62.52	70.51	90.59	19.09	19.24	10.39	49.82
N. Y.	479.83	142.47	22.86	49.42	104.83	34.36	18.91	22.09	84.83
Del.	478.81	154.31	45.05	111.68	54.44	14.76	17.41	29.76	51.36
Wash.	475.16	136.06	52.46	80.77	80.74	19.01	18.70	13.02	74.32
D. C.	472.25	100.73	2.40	59.42	146.03	51.25	20.15	8.73	83.46
Ore.	470.94	150.87	52.72	100.83	60.42	19.16	21.05	11.21	54.63
Mont.	463.50	139.45	42.49	139.52	47.99	14.24	17.39	9.42	52.95
N. D.	459.84	124.32	49.47	114.53	48.98	9.62	14.80	7.25	90.81
Utah	454.56	158.90	60.47	95.53	59.28	13.11	14.15	6.53	46.54
N. M.	436.73	140.34	57.11	90.70	65.39	13.05	18.28	6.50	45.31
Minn.	433.21	136.14	42.78	83.18	80.39	14.07	13.60	13.43	49.55
S. D.	417.01	120.04	41.37	139.23	42.69	10.20	14.34	2.96	46.09
Wisc.	416.30	127.19	47.66	66.03	75.52	22.16	15.00	8.83	53.83
Ariz.	414.70	134.81	50.45	71.57	52.33	20.72	16.33	7.28	61.17
Vt.	413.52	107.89	49.05	121.32	59.22	10.81	16.38	6.94	41.84
Mass.	409.05	108.32	13.48	60.11	95.74	29.83	16.89	16.50	68.12
Conn.	402.40	124.69	15.56	72.14	70.44	24.30	14.67	20.96	59.56
Mich.	399.31	131.29	46.89	48.44	77.12	19.55	13.34	14.13	48.47
Idaho	392.71	114.45	32.65	103.19	57.07	14.75	13.57	4.56	52.37
Iowa	392.71	130.03	44.57	88.45	62.75	12.70	13.53	5.55	35.08
La.	391.53	96.73	26.34	76.43	98.39	15.50	11.39	16.27	50.40
R. I.	391.08	105.89	22.26	69.80	82.47	24.83	16.51	11.52	57.73
U.S. AV. ^e	386.73	119.23	30.25	63.05	72.42	19.89	14.30	12.85	54.73
Kans.	385.03	122.93	43.64	82.79	62.29	12.35	13.78	11.13	36.06
Okla.	378.84	101.73	41.44	70.09	93.04	12.49	11.12	11.11	37.74
Ill.	365.63	108.62	29.61	57.18	78.52	21.67	12.95	12.80	44.19
Md.	363.01	120.59	25.46	54.46	67.47	22.81	13.23	16.82	42.11
Fla.	358.93	101.82	26.36	61.64	67.91	19.23	16.05	12.87	52.98
N. J.	354.08	121.61	14.20	47.68	58.26	27.25	15.24	14.72	55.04
Ind.	344.56	127.40	48.58	53.66	49.88	14.79	11.63	8.83	29.72
Neb.	342.16	111.52	32.01	79.74	49.31	12.19	12.36	6.36	38.57
N. H.	339.58	92.03	27.05	84.63	52.84	16.60	13.04	9.83	43.48
Ohio	331.32	102.14	24.10	60.01	59.14	16.06	11.52	10.35	47.93
Pa.	327.33	111.77	14.62	53.74	57.04	15.74	12.94	15.38	46.04
Texas	326.13	120.71	25.70	60.59	50.00	14.84	10.42	11.29	32.48
Mo.	323.76	99.05	22.43	63.95	68.91	17.24	11.00	7.63	33.48
Me.	312.96	88.06	20.02	78.56	50.34	15.23	12.96	8.70	39.04
Va.	311.21	104.42	21.61	73.40	41.65	13.84	10.60	10.75	34.87
Ga.	310.02	92.46	21.36	49.91	68.57	11.36	10.79	9.89	45.61
Ky.	307.56	82.35	27.46	66.13	65.10	10.68	9.72	14.10	31.95
W. Va.	306.78	86.08	27.26	76.47	60.62	9.10	11.37	7.37	28.43
Ala.	306.57	84.40	23.11	67.28	63.30	10.84	8.64	9.23	39.69
Miss.	296.88	75.64	29.27	72.06	57.82	9.77	7.64	9.05	35.57
Tenn.	283.10	77.68	19.83	68.32	54.29	12.19	8.89	9.05	32.78
N. C.	265.04	91.13	25.74	40.46	49.37	11.12	9.57	5.43	32.16
Ark.	264.45	76.04	22.94	52.95	58.99	9.02	8.84	5.68	29.93
S. C.	237.88	85.54	17.88	41.53	41.04	9.29	7.85	4.22	30.46

a. Includes capital outlay. Details may not add to total because of rounding. States ranked in order of highest per capita total expenditure.

b. Includes vendor payments under welfare programs, institutional care of the needy, and administration of welfare activities; and, health, hospitals, sewerage and other sanitation expenditures.

c. Includes financial administration.

d. Includes housing and urban renewal, water transport and terminals, air transportation, parks and recreation, correction, unemployment compensation administration, and all other unallocable.

e. Includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1964-65, Series GF-No. 6, U. S. Department of Commerce, Washington, D. C., June, 1966.

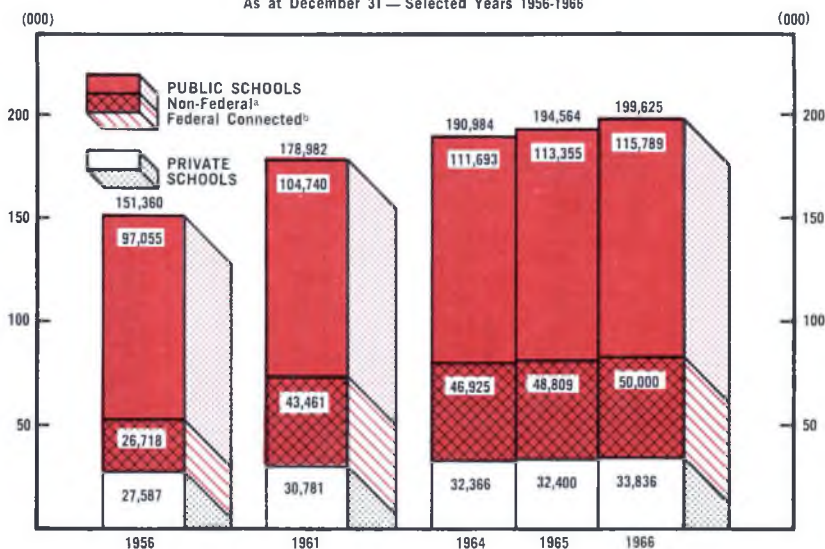
TABLE 39
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years: 1956-1966^a

Object of Expenditure	1956	1961	1964	1965	1966
Administration	\$ 616,647	\$ 818,045	\$ 2,094,571 ^g	\$ 3,280,724 ^g	\$ 4,977,118 ^g
Instruction	20,008,062	35,234,190	42,598,630	43,961,726	57,031,094
Food Services	(d)	(d)	8,789,066	8,827,555	10,082,056
Other School Services	1,169,817	2,053,403	922,316	1,655,205	2,255,534
School Plant Operation	1,449,270	3,271,092	3,111,364	3,223,608	3,463,460
School Plant Maintenance	1,516,342	2,357,131	2,416,545	2,776,808	5,540,526 ⁱ
Retire., S.S., Med. Ins. Contrib.	1,508,462	2,630,208	4,436,804	4,865,294	5,912,594
Workmen's Compensation ^b	14,425	43,325	558,707	528,846	165,037
Debt Service	986,380	4,672,430	5,092,749	5,423,781	5,754,378
Sub-Total	\$27,269,405	\$51,079,824	\$70,020,752	\$74,543,547	\$ 95,181,797
Capital Outlay ^c	\$ 1,600,826	\$ 5,040,354	\$ 6,277,565	\$13,219,292	\$ 17,366,384
Adult Education	109,666	234,913	338,278	498,717	1,623,019
Technical Schools	(e)	(e)	(e)	1,365,534	842,417
Public Libraries	(f)	(f)	1,614,981	1,773,441	2,866,825
Vocational Rehabilitation	(f)	(f)	709,490	781,148	1,027,961
Total	\$28,979,897	\$56,355,091	\$78,961,066 ^h	\$92,181,679 ^h	\$118,908,403 ^h
Average Enrollment	119,085	144,764	155,051	158,787	160,617
Average Daily Attendance	112,575	136,860	146,293	148,702	151,253

- a. Does not include all costs attributable to education department operation. Includes expenditures from federal, state and county funds.
b. Includes \$476,530 in 1964, \$440,169 in 1965 and \$114,412 in 1966 for unemployment compensation.
c. Does not include expenditures from bond funds.
d. Breakdown not available.
e. Not available as separate item but included in total.
f. Not included under Department of Education responsibility until subsequent years.
g. Charges by other governmental agencies increased over prior years because of a revised method of recording charges.
h. Not comparable with previous years since total includes other charges.
i. County maintenance functions transferred to the state, effective July 1, 1965.

SOURCE: Annual Reports of the Department of Public Instruction, Territory of Hawaii, and Department of Education, State of Hawaii.

CHART 10
TRENDS IN HAWAII SCHOOL ENROLLMENT
State of Hawaii — Public and Private Schools
As at December 31 — Selected Years 1956-1966



- a. Prior year data adjusted to exclude enrollment in technical schools transferred in 1965 to University of Hawaii Community Colleges.
b. Includes enrollment for partial as well as full federal impact-area aid.
c. Preliminary 1966 enrollment data subject to change.
SOURCE: Department of Education, Research and Statistics Division, State of Hawaii.

TABLE 40
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years*
(Excludes Data for Plant Funds)

	1956	1961	1964	1965	1966
	REVENUES				
For Educational Purposes	\$(5,354,193)	\$(13,457,507)	\$(27,795,561)	\$(30,444,974)	\$(43,493,466)
Federal Funds	702,251	3,581,318	11,389,718	11,892,687	16,961,898
State Appropriations	2,936,937	7,189,559	14,177,313	16,365,908	23,257,105
University Funds:	(1,715,005)	(2,686,630)	(2,228,530)	(2,186,379)	(3,274,463)
Student Fees ^b	1,240,960	2,076,652	995,816	1,286,289	1,764,267
Departmental Earnings	349,398	168,278	64,319	82,789	87,391
Gifts and Grants	82,556	136,632	704,202	657,974	1,300,400
All Others	42,091	305,068	464,193	159,327	122,405
For Non-Educational Purposes	(902,562)	(1,984,877)	(2,291,954)	(2,516,858)	(2,841,585)
Auxiliary Enterprises	775,831	1,858,120	2,079,779	2,273,142	2,640,659
Other Sources	126,731	126,757	212,175	243,716	200,926
TOTAL REVENUES	\$ 6,256,755	\$ 15,442,384	\$ 30,087,515	\$ 32,961,832	\$ 46,335,051
	EXPENDITURES				
For Educational Purposes	\$(5,264,662)	\$(13,167,195)	\$(26,871,560)	\$(30,476,321)	\$(42,434,737)
Instruction & Rel. Activities	2,380,978	5,383,632	9,457,988	11,200,347	15,394,160
Community Colleges ^c	--	--	--	--	1,820,203
Organized Research	1,083,323	2,460,630	6,014,142	7,542,966	9,700,202
Extension Service	601,092	926,883	994,214	1,049,591	1,171,067
Libraries	203,104	409,208	648,050	815,353	1,315,418
Plant Operation & Maintenance	449,082	1,101,977	1,266,772	1,316,226	1,864,378
Public Services	60,138	2,052,580	7,035,809	7,090,756	8,536,857
Adm. & General Expenses	486,945	832,285	1,454,585	1,461,082	2,632,452
For Non-Educational Purposes	(872,780)	(1,469,196)	(2,308,292)	(2,219,712)	(2,511,015)
Auxiliary Enterprises	759,704	1,332,000	2,138,069	1,999,670	2,293,932
Others	113,076	137,196	170,223	220,042	217,083
TOTAL EXPENDITURES	\$ 6,137,442	\$ 14,636,391	\$ 29,179,852	\$ 32,696,033	\$ 44,945,752

- a. Not absolutely comparable between years as to detail because of changes in reporting.
 b. Since 1962, includes fees from special programs only. Receipts from general tuition and fees are credited directly to the State general fund.
 c. Certain technical schools formerly under the Department of Education were transferred to the new Community College System under the University.

SOURCE: University of Hawaii, Financial Reports.

TABLE 41
ESTIMATED TEACHER-PUPIL RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES
All States and D. C.

State	Teacher-Pupil Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures Amount	Rank
HAWAII	25.0	26.9	25.8	\$24.66	\$ 79.24	\$103.90	31
U.S. AV.	27.2	20.8	24.4 ^d	18.17	97.26	115.44	--
Ala.	30.3 ^c	25.0 ^c	27.7 ^c	11.25	65.25	76.50	47
Alaska	24.1	17.8	21.8	35.57	140.32	175.89	1
Ariz.	23.6	22.4	23.3	16.05	114.13	130.19	14
Ark.	24.0	22.7	23.4	11.86	60.58	72.45	51
Calif.	28.7	24.1	26.9	26.37	130.13	156.50	3
Colo.	25.2	19.7	22.6	31.80	122.41	154.21	4
Conn.	26.5	18.9	23.3	18.81	98.51	117.33	24
Del.	27.0	20.1	23.5	38.77	104.89	143.67	8
Fla.	25.9	22.8	24.4	12.46	86.40	98.87	36
Ga.	27.5	22.5	25.5 ^d	11.22	77.06	88.29	41
Idaho	25.1	22.2	23.6	19.25	91.89	111.15	26
Ill.	26.3	20.2	23.8	14.11	91.51	105.63	28
Ind.	27.7	21.7	25.0	14.71	109.53	124.25	18
Iowa	30.1 ^c	16.0 ^c	24.0 ^c	12.53	113.70	126.24	16
Kans.	29.0	13.6	22.0	10.49	109.83	120.32	19
Ky.	26.0	23.8	25.2	10.49	65.69	76.18	48
La.	26.8	20.6	24.1 ^d	10.99	81.31	92.31	40
Me.	25.4	19.5	23.1	4.65	78.47	83.12	44
Md.	26.0	21.2	23.7	25.15	93.18	118.34	23
Mass.	24.1	17.8	21.2	15.30	89.38	104.69	30
Mich.	28.7	24.7	26.9	23.66	105.00	128.67	15
Minn.	24.7	20.7	22.8	20.72	113.30	134.03	12
Miss.	29.2	27.5	28.5	9.86	62.66	72.53	50
Mo.	27.6	20.0	25.1	13.29	83.84	97.13	39
Mont.	22.1	21.2	21.8	23.53	112.82	136.36	9
Neb.	21.6	18.4	20.2	17.60	90.16	107.76	27
Nev.	25.0	22.6	24.0	55.73	114.70	170.43	2
N. H.	26.6	21.0	24.2	10.53	76.32	86.85	43
N. J.	25.6	18.3	22.5	22.69	96.82	119.52	21
N. M.	25.7	23.8	24.8	17.15	118.04	135.20	11
N. Y.	24.2	19.0	21.7	18.93	116.61	135.54	10
N. C.	26.3	23.7	25.5	11.54	75.93	87.48	42
N. D.	24.0	18.5	22.0	23.05	96.97	120.02	20
Ohio	32.9	17.1	26.3	13.11	87.99	101.11	32
Okla.	26.5	22.6	24.7	17.06	81.03	98.09	37
Ore.	24.0	20.7	22.6	20.76	125.28	146.05	6
Pa.	28.1	22.3	25.2	12.67	92.67	105.35	29
R. I.	26.3	19.8	23.0	16.28	80.86	97.15	38
S. C.	27.3	23.1	25.4	10.21	69.44	79.65	46
S. D.	19.5	21.2	19.9	16.26	100.66	116.93	25
Tenn.	28.4	25.5	27.3	10.59	63.66	74.25	49
Texas	31.7	14.0	23.8	34.37	85.13	119.50	22
Utah	28.9	24.1	26.6	35.87	117.35	153.22	5
Vt.	23.7	20.1	22.3	10.28	89.07	99.36	35
Va.	26.6	19.5	23.6 ^d	17.74	82.88	100.63	34
Wash.	27.2	24.5	26.0	17.95	115.22	133.18	13
W. Va.	27.9	26.6	27.3	4.84	76.99	81.83	45
Wisc.	26.6	19.9	23.4 ^d	21.01	103.58	124.61	17
Wyo.	22.1	17.6	19.9	14.66	131.36	146.02	7
D. C.	26.3	21.0	24.1	16.51	84.22	100.73	33

NOTE: Data on per capita expenditures do not correspond to those in Table 38 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1966-67 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Commerce Department for fiscal 1965. Details may not add to total due to rounding.

c. Certain base figures estimated by NEA Research Division.

d. Teacher number included certain other non-supervisory instructional staff.

SOURCE: "Estimates of School Statistics, 1966-67," Research Division, Research Report 1966-R20, National Education Association, 1966 (copyright 1966); "Governmental Finances in 1964-65," Bureau of the Census, U. S. Department of Commerce, June, 1966.

TABLE 42
CLASSROOM TEACHERS' SALARIES: 1966-1967
 Estimated Average Annual Salaries and Distribution^a

State	Average Salary		Distribution					
	Amount	Rank	Below \$4500	\$4500 \$4999	\$5500 \$6499	\$6500 \$7499	\$7500 \$8499	\$8500 & Above
HAWAII	\$7902	3	0.0% ^b	5.0% ^b	18.0% ^b	31.0% ^b	29.0% ^b	17.0% ^b
U. S. Average	6821	--	5.6	19.2	27.7	21.3	13.0	13.1
Alabama ^b	5480	43	15.5	43.0	33.5	7.0	1.0	0.0
Alaska	8923	1	0.0	0.0	0.8	8.9	26.6	63.7
Arizona	7230	15	0.0	10.5	21.5	22.5	22.0	23.5
Arkansas	5013	48	40.5	40.0	14.0	4.0	1.0	0.5
California	8450	2	0.0	1.0	20.0	21.5	15.0	42.5
Colorado	6625	21	0.4	18.9	37.5	20.2	13.1	9.9
Connecticut	7460	5	0.0	11.0	28.0	16.0	21.0	24.0
Delaware	7450	6	1.5	14.0	19.0	24.0	23.0	18.5
Florida	6430	26	7.0 ^b	20.0 ^b	35.0 ^b	25.0 ^b	9.0 ^b	4.0 ^b
Georgia	5895	36	20.0	37.0	24.5	13.0	5.0	0.5
Idaho	5875	37	10.1	36.0	40.0	11.0	2.5	0.4
Illinois	7400	7	0.2	18.0	24.0	23.0	17.0	17.8
Indiana	7377	9	0.0	10.0	25.0	22.0	18.0	25.0
Iowa	6396	28	9.7	25.0	30.5	22.5	9.0	3.3
Kansas	6100	31	0.8	35.5	37.6	17.3	6.8	2.0
Kentucky	5400	45	12.0	43.0	38.0	6.0	1.0	0.0
Louisiana	6388	29	7.3	28.0	30.0	26.0	6.7	2.0
Maine	5825	38	9.1	32.0	31.0	18.9	6.6	2.4
Maryland	7308	12	0.0 ^b	10.0 ^b	25.0 ^b	27.0 ^b	19.0 ^b	19.0 ^b
Massachusetts	7300	13	0.0	4.0	30.0	37.0	22.0	7.0
Michigan	7300	14	0.0	5.0	22.0	35.0	28.0	10.0
Minnesota	6910	17	0.5	18.0	28.0	26.0	18.0	9.5
Mississippi	4650	50	51.0	38.0	9.0	1.5	0.5	0.0
Missouri	6250	30	10.0	32.0 ^b	26.5 ^b	16.0 ^b	12.0 ^b	3.5
Montana	6000	34	8.0	35.0	33.0	19.0	3.5	1.5
Nebraska	5619	41	17.9	31.9	29.9	11.5	4.6	4.2
Nevada	7390	8	0.0	4.0	33.0	27.0	20.0	16.0
New Hampshire	6050	32	0.3	38.1	29.2	20.9	10.3	1.2
New Jersey	7356	10	0.0	8.5	29.8	17.7	16.4	27.6
New Mexico	6630	20	0.0	20.0	31.0	40.0	9.0	0.0
New York	7900	4	0.0 ^b	3.5 ^b	14.0 ^b	28.0 ^b	24.5 ^b	30.0 ^b
North Carolina	5604	42	11.3	45.0	32.0	10.0	1.7	0.0
North Dakota	5280	47	33.8	31.5	19.8	9.0	4.2	1.7
Ohio	6534	23	2.5	16.0	40.0	28.0	9.0	4.5
Oklahoma	6000	35	3.8	31.0	47.0	15.0	3.1	0.1
Oregon	7000	16	0.1	15.1	23.8	30.0	20.0	11.0
Pennsylvania	6815	18	0.0	21.6	33.3	26.8	12.8	5.5
Rhode Island	6625	22	0.7 ^b	14.0 ^b	34.0 ^b	38.5 ^b	10.0 ^b	2.8 ^b
South Carolina	5343	46	39.0 ^b	38.5 ^b	17.0 ^b	4.0 ^b	1.5	0.0
South Dakota	4800	49	45.0	39.0	13.5	2.5	0.0	0.0
Tennessee	5625	40	17.0	42.0	31.0	9.0	1.0	0.0
Texas	6025	33	5.6	31.0	41.0	15.0	4.5	2.9
Utah	6490	24	0.0	25.0	24.8	26.0	23.0	1.2
Vermont	5700	39	10.5	25.0	31.0	23.0	9.0	1.5
Virginia	6400	27	11.0 ^b	22.0 ^b	33.0 ^b	19.0 ^b	8.0 ^b	7.0 ^b
Washington	7330	11	0.0	12.0	25.0	25.0	20.0	18.0
West Virginia	5450	44	24.0 ^b	38.0 ^b	30.0 ^b	6.0 ^b	2.0	0.0
Wisconsin	6700	19	5.0	21.0	30.0	21.0	13.0	10.0
Wyoming	6450	25	1.2	21.0	36.0	25.0	13.0	3.8

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers. U. S. average includes 50 states and the District of Columbia.

b. Estimated by NEA Research Division; detail may not add to 100% due to rounding.

SOURCE: "Estimates of School Statistics, 1966-67," Research Division, National Education Association, Research Report 1966-R20 (copyright 1966).

TABLE 43
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
 State and Local Government Full-Time Equivalent Employees^a
 October 1965: By Functions (States Ranked)

State	All Functions	Public Schools ^b	Higher Educ.	Highways	Health Hospt.	Police Fire	Parks Recr. ^c	Water	General Control ^d	All Others ^e
Alaska	\$743	\$696	\$857	\$842	\$542	\$789	\$760	\$894	\$696	\$778
Calif.	648	689	694	646	503	695	605	635	618	623
D. C.	565	596	859	552	509	637	621	517	657	503
N. Y.	563	620	661	488	427	673	435	514	537	551
Conn.	541	605	592	462	441	531	461	561	518	478
Mich.	541	555	596	529	440	565	539	546	512	548
HAWAII	536 ^f	471 ^f	667	532	510	629	529	573	636	528
N. J.	534	616	676	457	381	545	469	438	469	448
Ill.	534	544	697	548	429	545	517	586	418	532
Wash.	533	535	713	543	397	531	487	512	470	515
Nev.	525	535	649	502	399	583	541	557	516	523
Ariz.	523	558	642	477	356	520	464	460	454	481
Wisc.	518	521	768	466	375	530	485	508	251	471
Minn.	508	542	689	464	382	498	449	502	446	459
Ore.	506	502	567	514	427	559	483	451	494	486
Mass.	503	538	505	505	395	533	446	451	479	522
U.S. AV.	490	520	590	434	369	534	450	458	461	481
Md.	489	556	533	416	364	487	387	436	455	428
Ind.	477	545	582	374	324	454	376	392	359	405
Colo.	476	477	599	458	387	523	441	453	424	459
Utah	473	464	621	467	347	459	477	394	442	436
R. I.	469	536	544	402	379	476	390	377	436	431
Mont.	463	481	603	489	331	435	430	392	372	420
Ohio	461	489	548	418	336	518	415	507	429	421
Wyo.	459	488	611	484	314	439	447	426	414	405
Pa.	459	500	555	388	360	485	453	454	416	429
Del.	451	556	372	377	350	444	458	398	399	380
N. M.	442	483	512	384	307	429	491	388	402	390
N. C.	442	475	585	405	347	428	421	319	398	381
Iowa	437	438	602	439	326	448	427	400	403	394
Vt.	434	449	505	388	433	425	442	390	365	417
Mo.	432	450	577	412	320	483	458	391	382	401
N. D.	427	443	538	393	332	405	421	398	362	378
Va.	427	464	550	345	322	452	404	362	397	382
N. H.	424	447	451	416	352	420	520	365	401	415
Kans.	418	438	546	365	310	417	434	398	361	390
Fla.	416	465	490	353	304	451	358	382	441	401
Texas	415	449	510	379	286	429	343	359	411	386
Idaho	413	425	453	439	331	413	399	431	367	405
Neb.	412	405	524	395	298	428	384	433	354	472
S. D.	412	404	608	389	287	394	502	358	360	384
Me.	408	421	602	362	347	414	418	333	382	375
Ky.	403	427	631	363	303	390	304	357	369	382
La.	403	427	495	361	302	396	411	403	407	386
W. Va.	398	442	486	377	257	401	380	355	357	349
Okla.	392	433	493	324	271	393	406	338	391	357
Tenn.	382	427	438	297	270	409	254	393	374	427
Ala.	375	407	424	305	272	424	388	340	416	378
Ga.	364	394	446	323	269	398	365	335	397	347
S. C.	363	397	451	298	271	369	367	307	340	350
Ark.	352	356	500	320	257	373	378	302	347	346
Miss.	324	355	399	267	217	375	362	294	360	326

- a. Computed by Tax Foundation of Hawaii from October 1965 payroll data divided by full-time equivalent employment in state and local governments.
- b. Includes instructional and other local school staff, and local library personnel.
- c. Includes natural resources.
- d. Includes finance administration and other general control.
- e. Includes special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, and all other general government functions.
- f. Adjusted by deducting estimated \$124,000 in salaries of 937 substitute teachers on payroll during reporting period. Substitute teachers have not been reported in prior years.

SOURCE: "Public Employment in 1965," U. S. Department of Commerce, Bureau of the Census, GE-No. 2, February, 1966.

TABLE 44
COMPENSATION RATES IN SELECTED POSITIONS
 Private Industry and State-County Governments in Hawaii

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk	\$375	\$ 505	\$394	\$504	\$ 404	\$ 430	\$504	\$498
Bkbp. Mach. Oper.	305	408	357	457	320	339	414	409
Cashier	329	433	394	504	368	373	504	493
Clerk	317	429	340	435	353	366	394	406
Clerk, Junior	283	365	294	375	290	301	309	325
Clerk, Numbers	381	498	394	504	400	425	457	462
Clerk, Senior	398	551	394	504	440	456	504	490
Clerk-Steno.	338	448	375	480	368	377	435	439
Draftsman	430	519	375	480	455	443	435	433
Engr., Civ. (Entry)	603	839	555	709	575	601	555	583
Engr., Civ. (Lic.)	759	1,124	744	949	1,200	1,057	904	910
Engr. Draftsman	523	641	529	675	658	635	612	623
Hospt. Attendant	265	322	294	375	274	285	394	376
Instrumentman	528	743	555	709	525	594	659	672
Key Punch Operator	330	422	340	435	385	388	394	387
Med. Lab. Tech.	436	558	480	612	447	468	612	604
Nurse, Practical	310	390	357	457	335	345	457	445
Nurse, Staff	416	522	435	555	415	427	504	516
Payroll Clerk	371	502	394	504	415	424	529	519
Rodman & Chainman	398	482	375	480	388	410	480	455
Secretary, Private	446	600	516	696	510	529	643	635
Switchboard Oper.	306	391	309	394	362	363	366	362
Switch. Oper.-Recept.	300	392	340	435	325	330	446	430
Tab. Mach. Oper.	421	541	435	555	489	485	529	519
Typist, Junior	265	350	309	394	283	294	309	320
Hourly Wage Rates								
Auto Mechanic	\$2.72	\$3.58	\$2.51	\$3.23	\$2.82	\$2.98	\$3.36	\$3.21
Auto Mech. Helper	1.72	2.68	1.96	2.51	2.29	2.37	2.34	2.30
Bldg. Maint. Man	2.35	3.04	2.39	3.05	2.60	2.66	3.05	3.04
Carpenter	2.45	3.16	2.39	3.05	2.80	2.91	3.05	3.00
Carpenter Helper	2.03	2.65	1.96	2.51	2.17	2.22	2.06	2.16
Cook	2.05	2.79	1.96	2.51	2.43	2.43	2.58	2.48
Electrician	2.48	3.16	2.51	3.20	2.94	3.07	3.20	2.99
Groundskeeper	1.65	2.05	1.70	2.16	1.94	1.91	2.06	2.03
Janitor	1.55	1.99	1.70	2.16	1.84	1.81	2.06	2.03
Kitchen Helper	1.63	1.97	1.62	2.06	1.64	1.67	2.16	2.09
Laborer	1.59	2.24	1.70	2.16	2.00	2.00	1.96	1.98
Painter	2.28	3.05	2.39	3.05	2.80	2.80	3.20	3.11
Plumber	2.49	3.42	2.51	3.20	2.82	3.09	3.20	3.14
Stock Select. Clk.	2.10	2.81	1.96	2.51	2.28	2.22	2.64	2.48
Truck Driver A ^b	2.13	2.53	2.06	2.64	2.26	2.31	2.64	2.58
Truck Driver B ^b	3.02	3.32	2.27	2.91	2.26	2.40	3.05	2.93
Watchman (Night)	1.64	2.15	1.78	2.27	1.93	1.95	2.39	2.27
Welder	2.50	3.85	2.51	3.20	2.80	2.99	3.36	3.18

NOTE: Results of sampling 359 private establishments and 10 government agencies employing 105,928 employees or 44.0% of estimated civilian employee population conducted during June-July, 1966. Caution must be exercised in making comparisons due to variations among individual jobs and differences in fringe benefits provided.

a. Average of salary ranges.

b. A = Capacity, 1½ - 4 tons; B = Capacity, 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 71, September, 1966. (Survey conducted jointly by the Council and the State and Counties' Personnel Services departments.)

TABLE 45
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii — Selected Fiscal Years

	1956	1961	1964	1965	1966
<u>SOURCE OF RECEIPTS</u>					
Retirement Reserve Contributions					
State	\$ 3,488,653	\$ 3,920,089	\$ 8,232,800	\$ 8,774,896	\$ 7,285,696
Counties	2,150,286	2,898,328	4,300,374	3,911,097	3,659,260
Employees	4,781,432	6,176,688	7,977,155	8,695,203	12,999,935
Social Security Contributions ^a					
State and Counties	--	2,326,268	4,126,184	3,869,061	4,684,658
Employees	--	2,326,268	3,395,224	3,838,827	4,994,990
Administration					
State	(118,804	123,330	150,294	121,443	135,506
Counties	(64,288	68,793	64,104	64,274
Earnings from Investments	2,936,108	5,366,297	8,043,294	8,579,227	11,694,005
TOTALS	\$13,475,283	\$ 23,201,556	\$ 36,294,118	\$ 37,853,858	\$ 45,518,324
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 118,804	\$ 184,390	\$ 219,087	\$ 185,547	\$ 124,755
Retirement Benefits	2,001,973	3,669,594	5,733,234	6,526,622	7,596,533
Death Benefits	190,130	656,676	1,050,413	1,020,762	942,628
Refunds and Withdrawals	642,251	1,353,364	2,333,161	2,603,005	1,263,930
Social Security	--	4,747,758	10,513,377	7,287,299	8,933,412
TOTALS	\$ 2,953,158	\$ 10,611,782	\$ 19,849,272	\$ 17,623,235	\$ 18,861,258
<u>RETIREMENT SYSTEM CASH AND INVESTMENTS - AS AT JUNE 30</u>					
TYPE	1956	1961	1964	1965	1966
Cash	\$ 1,438,370	\$ 2,126,653	\$ 4,617,245	\$ 4,637,862	\$ 6,985,036
Certificates of Deposit	400,000	5,690,000	10,555,678	7,378,196	6,435,170
Investments	(93,478,426)	(146,238,033)	(191,483,923)	(215,663,654)	(240,720,892)
Bonds	73,011,304	95,083,232	109,219,916	124,179,788	131,213,232
Stocks	6,413,703	18,580,700	39,650,979	46,554,665	52,635,183
Mortgages	14,053,419	32,574,101	42,613,028	44,929,201	56,872,477
TOTALS	\$95,316,796	\$154,054,686	\$206,656,846	\$227,679,712	\$254,141,098
MEMBERS IN SYSTEM	19,380	25,314	27,901	28,694	31,492
EARNINGS AS % OF INVESTMENTS^b	3.14%	3.67%	4.20%	3.98%	4.86%

a. Social Security coverage effective January 1, 1958, with retroactive payments for 1956 and 1957.

b. Calculated by dividing reported Earnings from Investments by total reported Investments.

SOURCE: Prepared by the Employees' Retirement System, State of Hawaii.

TABLE 46
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1956	1961	1964	1965	1966
	<u>REVENUES</u>				
Federal-Aid Highways					
Primary & Secondary	\$ 2,582,756	\$ 4,207,323	\$ 6,175,426	\$ 4,665,244	\$ 4,201,234
Interstate & Defense	--	--	2,434,851	5,371,498	13,920,048
Defense Access Roads	--	--	--	1,013,970	--
County Contributions	--	--	--	--	--
State Funds					
General Fund Cash	175,000	1,031,683	--	--	424,836
Bond Realizations	--	5,438	8,109,563	8,563,064	3,024,360
Fuel Tax	6,235,924	8,007,739	8,878,577	9,334,297	9,890,042
Interest Earned	--	652,676	171,076	151,109	163,402
Rental of Buildings	--	303,733	148,927	114,764	40,399
Sale of Condemned Impr.	41,666	12,082	97,637	145,178	51,484
Miscellaneous	--	21,301	9,297	8,240	15,161
Total	\$ 9,035,346	\$14,241,975	\$26,025,354	\$29,367,364	\$31,730,966
	<u>EXPENDITURES</u>				
Administration	\$ 175,557	\$ 708,524	\$ 601,133	\$ 530,957	\$ 623,480
5% Surcharge	--	295,195	269,835	293,508	299,890
Maintenance	1,389,582	3,386,454	2,764,192	3,088,522	4,073,413
Land Acquisition	2,920,112	766,644	1,803,929	4,291,673	2,297,310
Design & Construction	6,052,563	11,967,588	11,587,573	15,127,764	18,131,339
Interest Paid	--	2,166,236	2,065,944	2,255,312	2,762,620
Miscellaneous	167,737	207,440	--	--	--
Total	\$10,705,551	\$19,498,081	\$19,092,606	\$25,587,736	\$28,188,052

a. Excludes income from sale of investments and reimbursements and expenditures for investments purchased. Since bond funds are included, bond principal payments are excluded to eliminate duplication.

SOURCE: Annual Reports of the Department of Public Works, Territory of Hawaii and Department of Transportation, State of Hawaii. Unpublished data from Fiscal Section, Department of Transportation, State of Hawaii.

TABLE 47
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1956	1961	1964	1965	1966
<u>REVENUES^a</u>					
Fuel Tax ^b	\$1,118,893	\$ 3,158,455	\$1,380,064	\$1,621,614	\$2,106,689
Airport Use Fees ^c	61,907	99,952	1,821,460	1,564,754	2,098,890
Concession & Other Rentals	357,334	634,063	1,708,633	1,878,539	1,938,230
Bond Funds	--	--	234,560	894,533	--
Federal Grants	166,528	532,307	309,278	2,075,178	388,688
All Others	246,776	1,574,599	142,770	238,712	2,027,270
TOTAL	\$1,951,438	\$ 5,999,376	\$5,596,765	\$8,273,330	\$8,559,767
<u>EXPENDITURES^d</u>					
Personal Services	\$ 579,879	\$ 737,221	\$1,028,042	\$1,091,865	\$1,258,487
Other Operating Expenses	430,953	957,935	1,382,875	993,016	1,379,247
Capital Outlay	860,909	7,520,468	2,138,300	2,023,161	2,452,301
Bond Interest	23,200	783,153	872,628	859,275	719,350
Miscellaneous Others	37,160	60,273	230,542	638,640	680,926
TOTAL	\$1,932,101	\$10,059,050	\$5,652,387	\$5,605,957	\$6,490,311

- a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.
- b. Rate 3½¢ per gallon to 5-21-62, and 1¢ thereafter.
- c. Landing fees only through 1962.
- d. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Comparative Statements of Receipts and Expenditures (1956), Hawaii Aeronautics Commission; Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 48
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1956	1961	1964	1965	1966
<u>REVENUES</u>					
Wharfage	\$ 841,076	\$1,188,836	\$1,169,019	\$1,418,672	\$1,673,741
Pilotage Fees	112,466	251,654	278,569	251,672	324,885
Dockage & Mooring Charges	283,531	413,624	394,679	390,184	480,509
Rentals	475,195	862,670	804,564	832,785	906,137
Sales of Services & Materials	60,642	165,845	178,401	174,696	237,122
Income on Investments	29,541	53,136	205,040	87,536	97,614
Miscellaneous ^b	6,684	9,230	40,970	42,051	15,060
Total Revenues	\$1,809,135	\$2,944,995	\$3,071,242	\$3,197,596	\$3,735,068
<u>EXPENDITURES</u>					
Administration ^c	\$ 88,585	\$ 250,027	\$ 243,397	\$ 211,314	\$ 297,326
Harbor Operations	271,766	436,451	641,278	674,673	702,917
General Maintenance	140,347	431,127	445,578	461,882	555,729
Engineering Services & Overhead	12,523	53,824	50,657	74,306	100,124
Retirement Contribution	--	53,753	77,474	79,444	93,705
5% Surcharge on Gross Receipts	62,317	100,347	90,361	124,257	149,041
Interest on Bonded Debt	153,388	268,193	364,837	355,131	345,500
Debt Retirement	457,834	258,000	354,875	385,625	369,100
Miscellaneous ^d	81,489	35,023	217,411	277,537	288,323
Depreciation	441,921	556,566	575,268	632,748	721,707
Total Expenditures	\$1,710,170	\$2,443,311	\$3,061,136	\$3,276,917	\$3,623,472

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property, and sales of utilities, etc.
- c. Includes contributions to the Department of Transportation for general administrative expenses of the department: \$108,704 in 1966, \$136,596 in 1965, and \$194,761 in 1964.
- d. Includes contribution to City and County of Honolulu for operation of fireboat (\$30,000 in 1961, \$167,423 in 1964, \$208,927 in 1965, and \$227,013 in 1966); visitor satisfaction contributions of \$49,988 in 1964, \$68,610 in 1965, and \$47,230 in 1966; and other miscellaneous expenses.

SOURCE: Audit Section, Annual Reports, Board of Harbor Commissioners, Territory and State of Hawaii, July 1, 1956 and 1961; and Accountant's Report, Harbors Division, Department of Transportation, State of Hawaii, Fiscal Years 1964-1966.

TABLE 49
FEDERAL ADMINISTRATIVE BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
 Fiscal Years 1955, 1960, 1965-1967
 (Dollar Amounts in Millions)

	1955		1960		1965		1966 ^c		Estimated 1967 ^d	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Budget Receipts^a										
Individual Income Taxes	\$ 28,747	47.7	\$ 40,715	52.4	\$ 48,792	52.4	\$ 55,407	53.0	\$ 56,240	50.7
Corporate Income Taxes	17,861	29.7	21,494	27.6	25,461	27.4	30,073	28.7	34,400	31.0
Excise Taxes	9,131	15.2	9,137	11.7	10,911	11.7	9,154	8.7	8,879	8.0
Estate and Gift	924	1.5	1,606	2.1	2,716	2.9	3,062	2.9	3,301	3.0
Customs	585	1.0	1,105	1.4	1,442	1.5	1,766	1.7	1,845	1.7
All Other Receipts	3,141	5.2	4,401	5.7	4,619	5.0	5,797	5.5	7,047	6.3
Less: Interfund Transactions	- 181	- 0.3	- 694	- 0.9	- 870	- 0.9	- 629	- 0.5	- 712	- 0.7
Total Receipts	\$ 60,209	100.0%	\$ 77,763	100.0%	\$ 93,072	100.0%	\$104,631	100.0%	\$111,000	100.0%
Budget Expenditures										
National Defense	\$ 40,695	63.2	\$ 45,691	59.7	\$ 50,163	52.0	\$ 57,662	53.9	\$ 60,541	53.6
Internatl. Affairs & Fin.b	2,310	3.6	3,064	4.0	4,304	4.5	3,864	3.6	4,177	3.7
Sub-Total	(43,005)	(66.8)	(48,755)	(63.7)	(54,467)	(56.4)	(61,526)	(57.5)	(64,718)	(57.3)
Domestic Civilian										
Space Res. & Technology	74	0.1	401	0.5	5,093	5.3	5,933	5.5	5,300	4.7
Agr. & Agr. Resources	4,259	6.6	3,606	4.7	4,898	5.1	3,667	3.4	3,372	3.0
Natural Resources	1,203	1.9	1,757	2.3	2,750	2.8	2,999	2.8	3,062	2.7
Commerce & Transportation	1,225	1.9	1,963	2.6	3,499	3.6	2,975	2.8	2,672	2.4
Hous. & Community Develop.	136	0.2	122	0.2	104	0.1	278	0.3	123	0.1
Health, Labor & Welfare	2,165	3.4	3,690	4.8	5,898	6.1	7,660	7.2	9,962	8.8
Education	377	0.6	866	1.1	1,544	1.6	2,829	2.6	2,834	2.5
Vet. Benefits & Services	4,522	7.0	5,266	6.9	5,495	5.7	5,086	4.8	5,721	5.1
Sub-Total	(13,961)	(21.7)	(17,671)	(23.1)	(29,073)	(30.2)	(31,427)	(29.4)	(33,046)	(29.3)
Interest	6,438	10.0	9,266	12.1	11,435	11.8	12,151	11.4	12,854	11.4
General Government	1,166	1.8	1,542	2.0	2,402	2.5	2,465	2.3	2,591	2.3
All Other	--	--	--	--	--	--	23	--	350	0.3
Less: Interfund Transactions	- 181	- 0.3	- 694	- 0.9	- 870	- 0.9	- 629	- 0.6	- 712	- 0.6
Total Expenditures	\$ 64,389	100.0%	\$ 76,539	100.0%	\$ 96,507	100.0%	\$106,917	100.0%	\$112,847	100.0%
Deficit (-) or Surplus (+)										
for the Year	-\$ 4,180	--	+\$ 1,224	--	-\$ 3,435	--	-\$ 2,286	--	-\$ 1,847	--
Public Debt at June 30	\$274,418	--	\$286,471	--	\$317,864	--	\$320,369	--	\$321,680	--

NOTE: Detail may not add to totals, due to rounding.

- a. Net administrative budget receipts, taking into account refunds and transfers of certain tax receipts to trust funds and other special accounts.
- b. For comparative purposes "Food for Peace" program expenditures, formerly included under Agriculture, are included in International Affairs totals for each year listed.
- c. Preliminary; based on data provided in Treasury Department "Preliminary Statement of Receipts and Expenditures of the United States Government" for the fiscal year ending June 30, 1966.
- d. As estimated in the fiscal 1967 Federal budget submitted in January 1966; totals are subject to major adjustments due to economic conditions, the Vietnam war requirements, and Congressional actions on spending authority requests.

SOURCE: "Preliminary Statement of Receipts and Expenditures of the United States Government for the period from July 1, 1965 through June 30, 1966," U. S. Treasury Department; Federal Budgets for fiscal years 1966 and 1967; Tax Foundation, Inc., Washington, D. C.

THE LONG TERM PUBLIC BONDED DEBT

HAWAII STATE AND COUNTIES

Total public debt in Hawaii amounted to \$412.3 million outstanding at December 31, 1966 (page 58). Of this total, \$344.3 million are general obligation bonds chargeable to the general revenues of the state and/or counties. The other \$68.0 million are revenue bonds, financed from special earmarked receipts such as, airport realizations, fuel tax and highway and harbor revenues. Water utilities, multi-deck and off-street parking, and University housing receipts were also included, but Hawaii Housing Authority revenue bonds (guaranteed by the federal government) and Honolulu Improvement District bonds payable from special assessments to property owners are excluded.

Hawaii's debt burden, state and local, continues to increase (page 57). At June 30, 1965, Hawaii's per capita outstanding debt totalled \$674 - higher than all but five other states. As a percentage of per capita personal income, Hawaii's debt equalled 23% of income. By this measure, Hawaii ranks sixth in the nation. Hawaii's debt amounted to 226% of total state and county tax collections, ranking the State 10th highest.

STATE OF HAWAII

Hawaii's constitutional debt limit is \$60 million, but by a two-thirds majority vote, the legislature is able to incur a funded debt up to a maximum of 15% of the State's net assessed real property valuations. Subject to this limitation are all outstanding and authorized but unissued general obligation debt, and territorial highway and airport revenue bonds issued prior to statehood. In 1966, the 15% limit was \$460.4 million (page 60, footnote b).

Funded debt at December 31, 1966 stood at \$378.7 million. This was 12.3% of 1966 real property valuations (page 60). There were \$217.7 million outstanding general obligations - \$94.5 million or 43% are financed from the general revenues of the State. Another \$24.7 million will be repaid from county funds, while principal and interest charges on the remaining \$98.5 million are repaid from special fund realizations. Authorized but unissued bonds totalled \$161.0 million (page 60).

State revenue bonds outstanding totalled \$12.4 million. Harbor bonds amounted to \$10.4 million, University of Hawaii bonds issued for housing and dormitories \$1.4 million, and multi-deck parking facilities for public employees \$0.8 million.

THE COUNTIES

A county debt limit equal to 10% of net assessed property valuations within the county is set by the State Constitution. Additionally, the counties may not exceed 2% of net valuations in contracted debt during a single fiscal year.

General obligation debt of the four counties at December 31, 1966 amounted to \$165.4 million in outstanding issues (page 61). Included were \$140.7 million in county bonds and \$24.7 million in bonds issued by the counties. The latter are chargeable to the counties. An additional \$28.8 million in bonds have been authorized but not issued.

County revenue bonds, issued and outstanding, included \$40.6 million in water bonds, and \$0.7 million in Honolulu off-street parking bonds (page 61).

TABLE 50
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1965 — By States

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.		Personal Income		Tax Collections	
	Amount	Rank	Percent	Rank	Percent	Rank	Percent	Rank
HAWAII	\$ 673.59	6	23.40	6	226.11	10		
U. S. Average ^a	486.04	--	17.70	--	182.65	--		
Alabama	359.66	32	18.83	16	214.66	13		
Alaska	758.10	4	23.79	5	303.48	3		
Arizona	412.08	27	17.39	22	154.66	31		
Arkansas	263.47	45	14.28	34	165.22	25		
California	586.82	8	18.01	19	154.72	30		
Colorado	478.97	15	17.67	20	164.07	26		
Connecticut	674.36	5	19.83	11	231.71	8		
Delaware	1,075.02	2	31.69	2	355.91	2		
Florida	477.43	16	19.70	12	204.90	16		
Georgia	362.81	31	16.80	23	190.21	18		
Idaho	218.66	48	9.13	48	89.15	49		
Illinois	430.14	25	13.11	37	161.52	28		
Indiana	281.92	42	9.91	47	109.62	45		
Iowa	197.78	50	7.39	49	71.68	50		
Kansas	407.05	28	15.42	30	148.92	33		
Kentucky	449.92	21	22.00	8	257.26	4		
Louisiana	544.64	10	26.35	3	245.29	6		
Maine	270.21	43	11.87	42	115.88	43		
Maryland	630.51	7	21.01	9	241.52	7		
Massachusetts	583.74	9	19.14	15	193.27	17		
Michigan	455.13	19	15.12	31	157.13	29		
Minnesota	441.56	24	16.56	24	147.56	35		
Mississippi	313.68	38	19.51	13	184.64	19		
Missouri	303.05	39	11.38	45	136.10	39		
Montana	339.28	36	13.92	36	128.09	41		
Nebraska	491.66	13	18.70	18	223.74	11		
Nevada	542.76	11	16.39	25	168.65	24		
New Hampshire	315.09	37	12.37	41	142.61	38		
New Jersey	477.09	17	14.74	32	177.59	21		
New Mexico	358.80	33	16.36	26	147.56	36		
New York	825.72	3	25.19	4	221.91	12		
North Carolina	221.84	47	10.87	46	117.81	42		
North Dakota	266.62	44	11.70	43	107.37	47		
Ohio	369.38	29	13.06	38	163.98	27		
Oklahoma	444.89	23	19.44	14	206.03	15		
Oregon	480.47	14	17.40	21	171.16	22		
Pennsylvania	515.66	12	18.77	17	210.43	14		
Rhode Island	447.46	22	15.85	28	170.31	23		
South Carolina	211.79	49	11.47	44	131.69	40		
South Dakota	128.00	51	5.78	51	53.18	51		
Tennessee	453.86	20	22.55	7	254.63	5		
Texas	471.83	18	20.18	10	227.88	9		
Utah	366.31	30	15.55	29	143.87	37		
Vermont	300.03	40	12.98	39	107.99	46		
Virginia	340.33	35	14.07	35	180.85	20		
Washington	1,151.77	1	39.63	1	391.68	1		
West Virginia	293.63	41	14.49	33	152.96	32		
Wisconsin	345.30	34	12.68	40	111.56	44		
Wyoming	412.80	26	16.14	27	148.62	34		
Dist. of Columbia	257.35	46	6.94	50	89.24	48		

a. U. S. average includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1964-65 (June, 1966); and Survey of Current Business, August, 1966, U. S. Department of Commerce.

TABLE 51
PUBLIC BONDED DEBT IN HAWAII
 By Governmental Agencies and Funds Charged
 Outstanding Bonds at December 31, 1966 and Estimated June 30, 1967^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1966			Outstanding June 30, 1967		
	Bonds Issued by:		All Bonds	Bonds Issued by:		All Bonds
	State	Counties		State	Counties	
STATE						
General Fund ^b	\$ 94,468,118	\$ --	\$ 94,468,118	\$ 91,468,132	\$ --	\$ 91,468,132
Highway Fund ^c	56,114,522	12,000	56,126,522	54,367,769	12,000	54,379,769
Airport Fund ^d	21,430,661	--	21,430,661	20,970,460	--	20,970,460
Land Revolving Fund	2,187,763	--	2,187,763	2,109,551	--	2,109,551
Sand Island Receipts	1,544,105	--	1,544,105	1,491,935	--	1,491,935
Veterans' Loan Fund	15,871,790	--	15,871,790	15,066,117	--	15,066,117
World's Fair	1,396,800	--	1,396,800	1,396,800	--	1,396,800
University of Hawaii ^e	1,359,000	--	1,359,000	1,348,000	--	1,348,000
Multi-Deck Parking ^e	832,000	--	832,000	832,000	--	832,000
Harbor Fund ^e	10,388,000	--	10,388,000	10,388,000	--	10,388,000
HONOLULU CITY-COUNTY						
General Fund	16,887,599	119,297,000	136,184,599	16,185,094	117,213,000	133,398,094
Highway Fund	--	8,287,000	8,287,000	--	8,247,000	8,247,000
Off-Street Parking Fund ^e	--	740,000	740,000	--	740,000	740,000
Water Supply Fund ^e	--	37,581,000	37,581,000	--	37,098,000	37,098,000
MAUI COUNTY						
General Fund	1,542,231	5,386,000	6,928,231	1,464,959	5,356,000	6,820,959
Water Fund ^e	--	2,074,000	2,074,000	--	2,039,000	2,039,000
HAWAII COUNTY						
General Fund	5,142,638	5,389,000	10,531,638	5,003,242	5,389,000	10,392,242
Water Fund ^e	--	912,000	912,000	--	912,000	912,000
KAUAI COUNTY						
General Fund	897,604	1,812,000	2,709,604	868,987	1,812,000	2,680,987
Highway Fund	--	175,000	175,000	--	175,000	175,000
Water Fund	178,969	358,000	536,969	171,754	358,000	529,754
Totals	\$230,241,800	\$182,023,000	\$412,264,800	\$223,132,800	\$179,351,000	\$402,483,800

- a. Based on gross debt exclusive of cash reserves. Excludes Honolulu Improvement District and Hawaii Housing Authority revenue bonds not chargeable to public funds. June 30, 1967 data based on bonds outstanding at December 31, 1966, and do not include contemplated issues.
- b. Includes bonds reimbursable from future Hawaii Water Authority revenues on which legislature granted moratorium on repayment for 10 years from initial service.
- c. Includes bonds issued by the Territory as revenue bonds (\$670,000 outstanding) scheduled to be repaid prior to 6/30/67 and county bonds issued prior to 1945 for highway purposes, but reimbursable from state highway funds to Maui County (\$12,000).
- d. Includes bonds issued by the Territory as revenues bonds (\$13,470,000 and \$13,310,000 outstanding).
- e. Special revenue bonds.

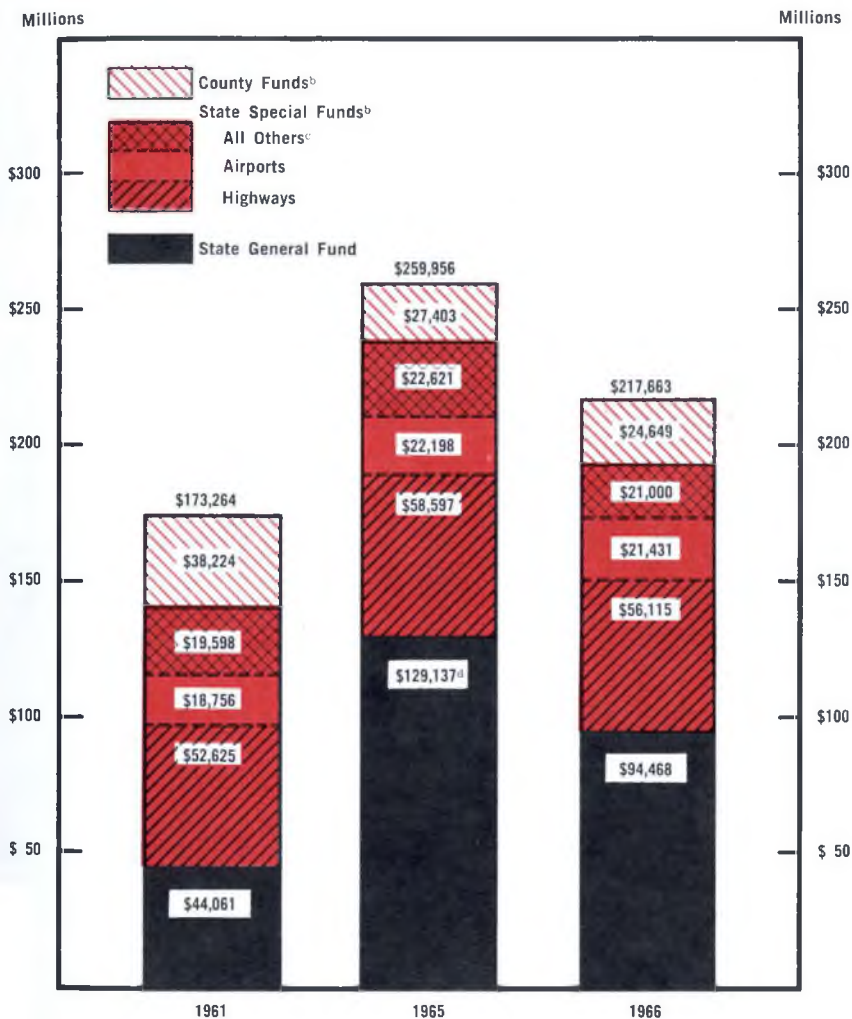
SOURCE: Prepared by the Tax Foundation of Hawaii from data received from and verified by the State Departments of Budget & Finance, and Transportation; City & County of Honolulu, Finance Department and Board of Water Supply; and County Auditors.

CHART 11

THE STATE OF HAWAII OUTSTANDING BONDED DEBT

As at December 31, 1961 — 1965 — 1966^a

(Amount in Thousands)



a. Outstanding State bonds chargeable to Constitutional debt limit.

b. Principal repayment and interest charges reimbursable from State special and County funds.

c. Reimbursable from Veterans' Loan Fund, Land Revolving Fund, Sand Island Receipts, and World's Fair Fund.

d. Includes \$39,600 issue to refund highway revenue bonds issued by the Territory.

SOURCE: Tax Foundation of Hawaii, Government in Hawaii, 1962 (Table 41), 1966 (Table 51), and 1967 (Table 52).

TABLE 52
STATE BONDS CHARGEABLE TO CONSTITUTIONAL DEBT LIMITATION
 State of Hawaii — December 31, 1966

Debt Service Costs (Principal Repayments and Interest) Chargeable to: ^a	Issued and Outstanding Bonds	Authorized But Unissued Appropriations	Total Authorized Bonded Debt ^e	% of 1966 Property Valuations		
				Outstanding Debt	Authorized Unissued	Total Debt
State of Hawaii						
General Fund	\$ 94,468,118	\$150,857,733	\$245,325,851	3.08%	4.91%	7.99%
Highway Special Fund	56,114,522 ^c	5,322,526	61,437,048	1.83	0.17	2.00
Airport Special Fund	21,430,661 ^d	205,000	21,635,661	0.70	0.01	0.71
Land Revolving Fund	2,187,763	3,832,477	6,020,240	0.07	0.13	0.20
Sand Island Receipts	1,544,105	75,000	1,619,105	0.05	--	0.05
Veterans' Loan Fund	15,871,790	211,500	16,083,290	0.52	0.01	0.53
Home Loan Fund	--	500,000	500,000	--	0.02	0.02
World's Fair	1,396,800	--	1,396,800	0.04	--	0.04
Sub-Total State Funds	\$193,013,759	\$161,004,236	\$354,017,995	6.29%	5.25%	11.54%
Honolulu City-County	\$ 16,887,599	\$ --	\$ 16,887,599	0.55%	--	0.55%
Maui County	1,542,231	--	1,542,231	0.05	--	0.05
Hawaii County	5,142,638	--	5,142,638	0.17	--	0.17
Kauai County	1,076,573	--	1,076,573	0.03	--	0.03
Sub-Total County Funds	\$ 24,649,041	\$ --	\$ 24,649,041	0.80%	--	0.80%
Total State Bonds ^b	\$217,662,800	\$161,004,236	\$378,667,036	7.09%	5.25%	12.34%

- a. Interest and principal costs on state bonds are charged against state general revenues, but those issued for county and special fund projects are reimbursed by the counties and special fund agencies.
- b. Constitutional state debt limit is \$60 million, with bonds in excess of that amount permitted to a maximum of 15% of net assessed valuations when authorized by a two-thirds vote of all members to which each house of the legislature is entitled. Based on 1966 state real property tax valuations for tax rate purposes of \$3,069,065,481, the 15% absolute maximum limit is \$460,359,822, and the debt margin at December 31, 1966 was \$81,692,786.
- c. Includes outstanding Territorial revenue bonds of \$670,000.
- d. Includes outstanding airport revenue bonds of \$13,470,000.
- e. Excludes special revenue bonds outstanding as follows: Harbors \$10,388,000; University of Hawaii housing and dormitories \$1,359,000; and multi-deck parking \$832,000. Also excludes revenue bond appropriations authorized but as yet unissued as follows: Airports \$5,429,700; reef land reclamation \$25,000,000; inter-island ferry \$14,000,000; and University of Hawaii parking \$650,000.

SOURCE: Prepared by the Tax Foundation of Hawaii from information received through the State Departments of Budget & Finance, Planning & Economic Development, Taxation, and Transportation.

TABLE 53
COUNTY GENERAL OBLIGATION BONDS
 State of Hawaii — By Counties: December 31, 1966

Description	Amount of General Obligation Debt					Debt as a % of Net Assessed Values			
	Honolulu	Maui	Hawaii	Kauai	All Counties	Honolulu	Maui	Hawaii	Kauai
<u>Issued and Outstanding</u>									
State Bonds ^a	\$ 16,887,599	\$ 1,542,231	\$ 5,142,638	\$ 1,076,573	\$ 24,649,041	0.65	0.88	2.49	1.26
County Bonds	127,584,000	5,398,000 ^d	5,389,000	2,345,000	140,716,000	4.90	3.08	2.61	2.74
TOTAL COUNTY BONDED DEBT^b	\$ 144,471,599	\$ 6,940,231	\$ 10,531,638	\$ 3,421,573	\$ 165,365,041	5.55	3.96	5.10	4.00
<u>AUTHORIZED-UNISSUED DEBT</u>	<u>\$ 28,425,800</u>	<u>\$ --</u>	<u>\$ 291,000</u>	<u>\$ 50,000</u>	<u>\$ 28,766,800</u>	<u>1.10</u>	<u>--</u>	<u>0.14</u>	<u>0.06</u>
<u>Total Authorized Debt</u>									
State Issues	\$ 16,887,599	\$ 1,542,231	\$ 5,142,638	\$ 1,076,573	\$ 24,649,041	0.65	0.88	2.49	1.26
County Issues	156,009,800	5,398,000	5,680,000	2,395,000	169,482,800	6.00	3.08	2.75	2.80
TOTAL AUTHORIZED DEBT	\$ 172,897,399	\$ 6,940,231	\$ 10,822,638	\$ 3,471,573	\$ 194,131,841	6.65	3.96	5.24	4.06
<u>Debt Limits and Margins</u>									
1966 Property Values	\$2,601,522,866	\$175,253,711	\$206,693,311	\$85,595,593	\$3,069,065,481	--	--	--	--
Const. Debt Limit ^c	260,152,287	17,525,371	20,669,331	8,559,559	306,906,548	--	--	--	--
Debt Charged to Limit	127,584,000	5,398,000	5,389,000	2,345,000	140,716,000	4.90	3.08	2.61	2.74
DEBT MARGIN	\$ 132,568,287	\$ 12,127,371	\$ 15,280,331	\$ 6,214,559	\$ 166,190,548	5.10	6.92	7.39	7.26

a. State bonds issued for county purposes are reimburseable to the state general fund by each respective county.

b. Based on gross debt exclusive of cash reserves. Additional bonds outstanding include: Honolulu Water Supply revenue bonds \$37,581,000 and off-street parking revenue bonds \$740,000; and water revenue bonds of Maui County \$2,074,000 and Hawaii County \$912,000.

c. State Constitution limits debt to 10% of net assessed property valuations in each county.

d. Includes \$12,000 for highway purposes issued prior to 1945 but reimburseable from state funds.

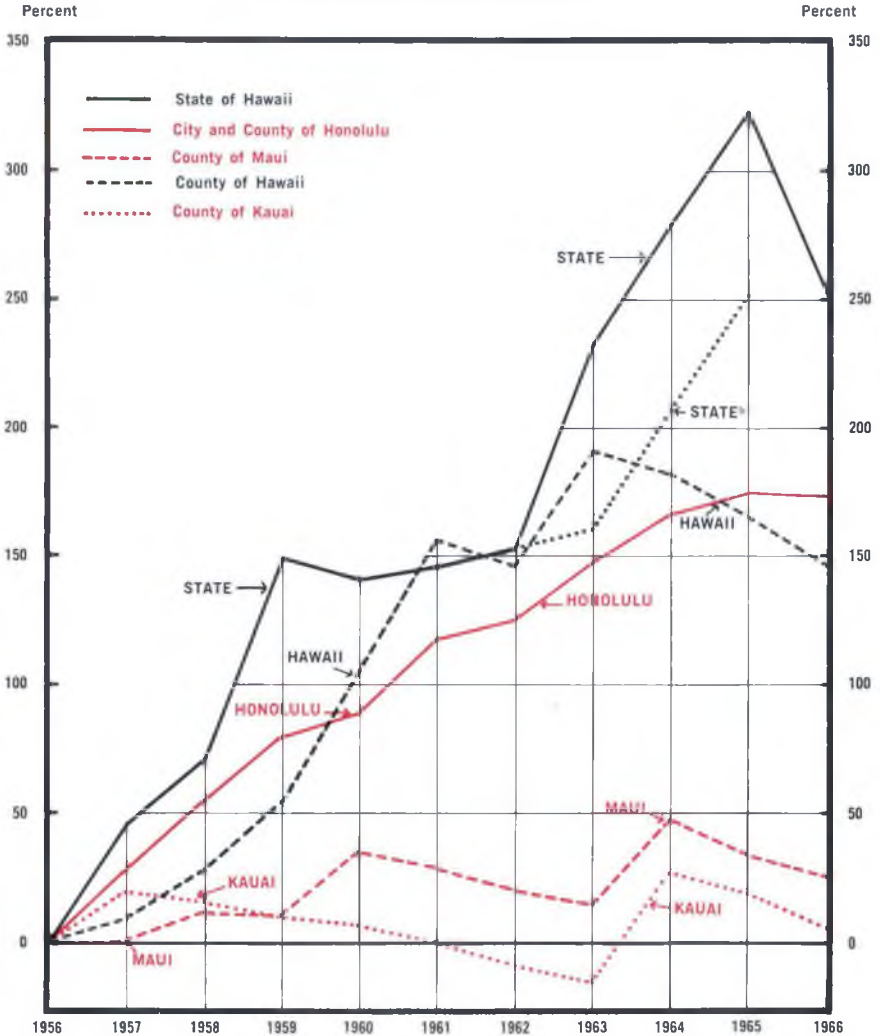
SOURCE: Prepared by the Tax Foundation of Hawaii from details received from and verified by the City and County Finance Department and Board of Water Supply, and County Auditors.

CHART 12

TRENDS IN LONG TERM BONDED DEBT

State of Hawaii and Counties^a

Outstanding as at December 31, 1956 - 1966



- Includes general obligations and territorial highway and airport revenue bonds. Maui and Kauai County bonds issued prior to 1945 for highways included in State data.
- State funded debt exclusive of \$39,600,000 refunding issue for territorial highway revenue bonds.

SOURCE: Department of Budget and Finance, State of Hawaii; City and County of Honolulu Finance Department; County Auditors.

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TAX FOUNDATION OF HAWAII
551 Alexander Young Building
Honolulu, Hawaii 96813

Non-Profit Organization

U. S. POSTAGE

PAID

Honolulu, Hawaii

PERMIT NO. 609

RALPH IKEDA
DEPT OF PLANNING & RESEARCH
426 S QUEEN ST
HONOLULU HAWAII 96813